

ORIGINAL

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 1:16 206 C
(Chief Judge Patricia E. Campbell-Smith)

GINA BRASHER LANGLEY
Plaintiff,

v.

THE UNITED STATES,
Defendant

FILED

SEP - 9 2016

**U.S. COURT OF
FEDERAL CLAIMS**

PLAINTIFF'S RESPONSE TO THIS COURTS
8-12-2016 ORDER

Plaintiff, Ms. Langley, thanks the Court for the opportunity to respond to this Court's 8-12-16 Order and the Court vacating it's Order's for Dismissal on 8-1-2016. (Exhibit one pages one and two and Exhibit 19 pages one through three). (Exhibits referenced are attached in numerical order to this response).

Ms. Langley, was served Defendant's Clarification dated August 5, 2016, (Exhibit two pages one through six) where the Defendant falsely states:

"there is no indication in the IRS's files ..that any notice of deficiency was issued to plaintiff for any year noted in the Court's Decision." Def.'s Mot. For Clarification 3 n.2.

There was an erroneous notice of deficiency \$4,265.38 to Ms. Langley on 5-30-2005 for Ms. Langley's 2004 tax year and the Defendant has failed to account for payments and refunds made by and to Ms. Langley for the 2004 tax year. The underlying tax liability for 2004 is at issue. (Exhibit three pages one through twelve).

On 5-30-05, the Defendant unlawfully collected from Ms. Langley \$4,633.95 based on the Defendant's falsification of Ms. Langley's self assessed tax to an erroneous amount of \$42,117.85 in the IRS official transcripts / tax calculation / tax collected . (exhibit three pages 4, 6, 8,

10 and 12 dated dated, 11-9-09, 2-27-16, 3-4-14, 5-19-14 and again 8-18-2014 Respectively).

Ms Langley served to Defendant on 7-29-16 in Ms. Langley's sur reply as noted by this Court in this Court's Order on August 1, 2016 (Exhibit 6 pages one through three), that Ms. Langley's self assessed 2004 tax was \$37,483.90 (Exhibit 6 page three) not \$42,117.85 for which the Defendant in the unlawful taking of Ms. Langley's property charged an erroneous \$4,633.95 on 5-30-2005 for Ms. Langley's 2004 tax year. Ms. Langley's 2004 self assessed tax for 2004 **was** \$37,483.90 (Exhibit 6 page three, exhibit three page 3, 5, 7, 9 and 11) filed on April 15, 2005. U.S.C. Section 3729 amended 18 USC Section 1031 so that a violation only requires "a false record related to a government program."

This Court has Jurisdiction. Ms. Langley is seeking a refund of taxes erroneously and unlawfully assessed and collected in accordance with 28 U.S.C. Section 1346(a)(1). Smith v United States, 495 Fed. Appx. 44, 48 (Fed. Cir. 2012) (citing 28 U.S.C. Section 7422(a)). The limited circumstances in accordance with Section 6512 (a) would apply. In violation of 26 U.S.C. (I.R.C.) Section 6213(a) the Defendant initiated collections and assessments during tax Court Proceedings for an innocent spouse claim under 6015(f). The Defendant states in his Clarification page 2 (exhibit 2 pages two footnote 1):

"At a collection due process hearing conducted pursuant to I.R.C. Section 6330(c) the validity of the underlying tax liability is properly in issue if the taxpayer did not receive a statutory notice of deficiency or did not otherwise have an opportunity to dispute the liability. The taxpayer can appeal this determination."

Ms. Langley was not served the notice of deficiency / erroneous charge for 2004 until late 2006. (Exhibit five pages seven through ten) for the "error." (Exhibit five page two, and three). In accordance with Sec 6330(c)(2)(B); Sego v Commissioner, 114 TC 604, 609 (2000), once the commissioner's appeals office issue a notice of determination, the person may seek judicial review.

Ms. Langley, prays she can present these most complicated set of facts succinctly for this Court, as there has been twelve years of various claim's by Ms. Langley, for proper accounting by the

Defendant, of Ms. Langley's 2004 tax liability / payments and refunds made, that resulted in two tax court Petition's filed by Ms. Langley prior to this claim.

First, on 11-4-12 Ms. Langley Petitioned the tax court for relief as an innocent spouse under I.R.C section 6015(f) for Ms. Langley's 2004 tax liability errors.(Exhibit four pages one through ten case 27396-12.

Simultaneously, on 11-4-12, Ms. Langley filed a request for a due process hearing (exhibit 8 page 4 and 5) for the intent to levy served Ms. Langley on for tax year 2006, 2008, 2009 and 2010 (exhibit 8 pages 11 and 12) and the erroneous determination in the CDP hearing on 6-25-2013, (exhibit 8 page 10) resulted in the Second tax court Petition filed by Ms. Langley on 7-24-2013. Case 17267-13. (exhibit 8 pages one through twelve)

On December 5, 2012 the Defendant filed his answer to the 2004 6015(f) claim and stated:

- “1. Denies respondent sent petitioner a notice of Deficiency or Notice of Determination.
2. Denies a Notice was sent; admits respondent issued letter 3657C on august 27, 2012 and October 22, 2012.” (exhibit four pages 11 and 12)

On January 13, 2015, Judge Cohen Ordered in TC Memo 2015-11 page 5 (exhibit seven page eight):

“on June 25, 2013 the settlement officer issued a notice of determination sustaining the proposed Levy... the notice was based on the erroneous conclusion that the section 6015 claim had been decided against petitioner by the Court, when in fact the only thing that had happened by that time in docket no 27396-12 was that Respondent had filed an answer to the petition. The Court ordered a remand for an independent appeals representative ...to provide Petitioner with an accounting of the payments applied and refunds made from 2004 through 2010, and to issue a supplemental notice of determination that corrects the prior errors and accurately states the reasons for the determination made.”

The “accounting” the settlement officer provided per the Court's 6-26-13 Order on 8-18-14, is attached as (exhibit nine pages one to eighteen and exhibit three pages 11 and 12).

On 10-23-14 in response to the 6-26-14 Court's Order, The Defendant falsely stated:

“the Petitioner submitted a 1040X for tax year 2009, directly to respondent's compliance department”. (Exhibit ten page two) Contradictory, the transcripts provided by the Defendant (exhibit nine page 16) say “amended return filed 4-15-14”as filed by

Ms. Langley and stamped received on 4-15-14 at the IRS Service Center. (exhibit 10 page five). The Defendant then stated at 13 of the of the Court Ordered response "the August 1, 2014 letter also informed Petitioner that she had until September 2, 2014 to submit document ion to the compliance department, supporting her position on the 2009 1040x" (exhibit 10 pages 2 and 3). That is not what the August 1, 2014 letter requested. (Exhibit Nine page two and three and four).

Ms. Langley had submitted the required information on 4-15-14 on all 1040x's for tax years 2008, 2009, and 2010. The 2010 loss year for the appropriate carry-back and carry-forward was accepted and on 8-18-14 the tax was abated. (Exhibit 9 page 18, 1 and five). 2010 Ordered Moot by Judge Cohen on 1-14-2015.

The documentation required by the Defendant per the August 1, 2014 letter (Exhibit nine page two, three and four) would not be required for a 1040x carry-back or carry-forward. Those schedules are for a 1045 claim. As repeatedly stated by the Defendant in this claim, a 1040x is what Ms. Langley should have and did file timely in accordance with 7422(a).

From 4-15-14 to 8-18-14, the date of the transcripts of Ms. Langley's tax years in (exhibit nine pages six to eighteen) In violation of 26 U.S.C. (I.R.C.) Section 6213(a) The Defendant erroneously applied refunds due / credits for Plaintiff's 2013 tax year and the Plaintiff's amended tax years 2008, 2009, 2010, 2011 and 2012 totaling \$16,851.06 (exhibit 12 page one of one) and the Defendant charged Ms. Langely thousands of dollars of interest and penalties. (Exhibit 9 pages six to 18) after unlawful charge in 2004 and failed to account properly for the \$16,851.06 of credits / refunds noticed in the Court ordered transcripts of those years on 8-18-14.

The transcripts for Ms. Langley's 2005 year presented by the Defendant as Ordered by the tax Court (exhibit 9 pages 7 and 8) erroneously show "adjusted gross income \$3,420.00", fail to show taxable income per Ms. Langley's return of \$1,417.00 and the Defendant does not account for the \$2,003.00 unlawful charge to Ms. Langley as noted on 10-5-2009 Notice. (Exhibit 11 page one of one).

Plaintiff did file a claim for refund correctly on 4-15-14 **in accordance with 26.U.S.C. Section 7422(a)** exactly in the manner the Defendant states was required in this claim. USCFC No

05-1272T Aug. 3, 2006 page 5 and six Rosenberg, v The United States. In accordance with RCFC 8(d)(2) this claim is sufficient to support Plaintiff's claim for tax years 2004, 2009, 2011 2012 and 2013 as the Plaintiff has met all the requirements of a tax refund claim in accordance with RCFC 9 (b) and (m)(1)(2)(A-F). Ms. Langley has alleged that the failure by the Defendant, in over 12 years of proceedings, to account for a single check when Ordered by the US Tax Court on 6-26-14 to account for all payments made and applied for Ms. Langley, shows criminal intent coupled with the taking. See Johnson v United States, 291 F.2d 908, 909 (8th Cir. 1961).

On 5-19-14 in the Defendant's motion to Dismiss for lack of Jurisdiction, the Defendant stated:

“on or about May 18, 2009, Petitioner filed a form 8857, Request for innocent spouse relief. Petitioner requested relief from the taxes paid with her husband, for the taxable year 2004, including a refund of one half of the of the taxes Petitioner paid. A copy of the form 8857 is attached as exhibit B.” (exhibit 13 pages one to four).

Ms. Langley's 2004 self assessed tax for 2004 was \$37,483.90 (Exhibit 6 page three, exhibit three page 3, 5,7,9 and 11) filed on April 15, 2005, attached to the 2009 innocent spouse claim filed in 2009 and 2011 by Ms. Langley, as was provided to the Defendant in both those claims as well. (Exhibit 6 page three)

No where in the account transcripts for 2004, as Ordered by the tax Court on 6-26-14, as exhibited by the Defendant five times over the span of a year, do those transcripts show an innocent spouse claim in May 2009, nor do the transcripts show a determination of the 2004 claim on 6-23-11 (Exhibit 14 pages one through three) as erroneously claimed in Defendant's motion to dismiss. (exhibit three pages 4, 6, 8, 10 and 12 dated dated, 11-9-09, 2-27-16, 3-4-14, 5-19-14 and again 8-18-2014)

Ms. Langley was served numerous certified mail on 6-23-11 by the Defendant. (Exhibit 15, pages one to three). The Defendant offers no proof of signature and the envelope does not indicate # for the Certified Mail.

This Court is correct in it's 8-12-16 Order which states that:

“the IRS erred failing to timely provide her with a 2011 notice of determination, which was ostensibly provided to her during her case before the United States Tax Court in

2014.”

Ms. Langley was presented the 6-23-11 notice alleged by the Defendant to be the “determination” in February 2014 in the Defendant's first motion to dismiss. There were “determinations” subsequent 6-23-11 that contradict the Defendant's erroneous allegation. (Exhibit 16 pages one to five).

The, Defendant stated #23 on 3-6-14 in the collection case:

“Respondent routinely sends taxpayers final Determinations, which are jurisdictional tickets to Tax Court #25 “the appeals officer admitted that her statement in the notice of determination was erroneous.” (Exhibit 17 page one of one).

The Defendant on 10-23-14 stated; (Exhibit 10 page 3)

“#18 it appears there was some confusion as to whether respondent's compliance division timely received the information from petitioner for consideration of the 1040x”

Ms. Langley has repeatedly asserted, the only confusion is that the Defendant requested erroneous information by two separate offices of the “compliance department” and falsified the date the date the information was received from August 30, 2014 to September 3, 2014 showing intent in the unlawful taking of Ms. Langley's property. In accordance with rule 11 B. The Defendant has not denied the allegation. (Exhibit 18 pages one to five).

The original green card certified mail receipt altered is at B19. (in this response as exhibit 18 pages one thru six) That corresponds to this court's document number 8 as Ms. Langley understands this Court's index from 8-16-16 (Exhibit 19 pages one to three) The alphabetic indexing by Ms. Langley referenced above, corresponds to this Court's numeric numbering system as Ms. Langley, a layperson, understands it.

On 11-12-2014 Ms. Langley's 6015(f) claim (27396-12) was dismissed by Judge Cohen based on “the absence of a deficiency determination for 2004.” That dismissal was erroneous as there was a deficiency charge / determination for 2004. The Tax Court's misinterpretation of the facts is due to the failure by Ms. Langley to succinctly present the fraud committed on the Court by the “compliance /

appeals / collection / unlawful taking departments of the IRS, in an utter waste of taxpayer dollars who pay the salaries of the individuals that committed with intent, the unlawful taking of Ms. Langley's assets in a ponzi scheme of joint and several liability designed by the Defendant.

The standard for community property as presented by Plaintiff on C5 in publication 504 quite simply states:

“Each spouse is taxed on half the community income for the part of the year before the community ends, ..Income received after the community ended is separate income, taxable only to the spouse to whom it belongs.”

On 11-20-14, (US Tax Court Case 17-267-13 the Defendant's same appeals representative that issued the erroneous determination on 6-25-2011, Cindy Kasminoff, in violation of Judge Cohen's Order on 6-26-14 ((exhibit seven page eight, exhibit seven pages two through eight) made the erroneous supplemental notice for the collections hearings that conflicts with itself. (Exhibit 20 pages one and two).

Ms. Langley appealed the tax Court's decision for 27396-12 for 2004. It was dismissed erroneously by the 11th Cir (Exhibit 21 page 2), appealed the the USSC for which the Defendant waived his right to respond on 11-23-15, there by admitting, Ms. Langley's allegation of unequal treatment by the Defendant when the Defendant refunded Ms. Langley's x spouse ½ the tax he paid for the 2004 tax assessed by the Defendant, none to Ms. Langley. (Exhibit 21 page 3) via ck 28911585 paid on 3-24-2006. Defendant did not account for that refund, referenced numerous times in the account transcripts of Ms. Langley until 8-29-14. (Exhibit 22 pages one through three).

The Defendant falsely, exhibited Ms. Langley's self assessed tax for 2004 in the transcripts for Ms. Langley's 2004 tax year as “\$42,117.85 tax return filed 5-30-2005” ((exhibit three pages 4, 6, 8, 10 and 12 dated dated, 11-9-09, 2-27-16, 3-4-14, 5-19-14 and again 8-18-2014 (even after accountability was required by Defendant as Ordered by the US Tax Court in case 27396-12 on 6-26-13 after the erroneous determination was made by the Defendant on 6-25-13 in collection hearings for 2006, 2009) (exhibit seven pages one through ten) respectively) on 6-25-13.

The Defendant stated in his Declaration on 3-4-14 in US Tax Court Case 17267-13, “petitioner filed her 2004 tax return on April 15, 2005... A copy of the 2004 transcript evidencing these facts is attached as Exhibit K”... Both statements cannot be simultaneously true.. Titles 18 U.S.C. Section 1621 enacted on 6-25-1948 Public Law 772 as amended which states. “whoever...gives or makes contradictory testimony or statements in judicial proceedings in respect to any material matter is guilty of perjury.” as Ms. Langley has repeatedly asserted, but failed to succinctly summarize as a layperson. Fregoline v. United States, 99 Fed. Cl. 161, 168 (2011) (quoting Fry v United States, 72 Fed. Cl. 500, 509 (2006)). Therefore, the court must “look to the true nature of the action in determining the existence ... of jurisdiction.” Katz v Cisneros, 16 F.3d 1204, 1207 (Fed .Cir.1994)

On each of those transcripts there is a notation that there had been an adjustment made on 6-29-2009 for “additional tax assessed.” On each of those transcripts the only indication that Ms. Langley filed an innocent spouse claim, states “innocent spouse claim received 4-18-11.

Ms. Langley presented to the Defendant the tax year 2004 “notice / charge” and it's numerous complex errors to Defendant on 4-5-14 in Ms. Langley objection to Defendant's declaration in US Tax Court Case 17267-13 collection hearings for tax years (2006, 2008, 2009 and 2010) as exhibit E page 8 of 8 (in this response the notice is Exhibit three pages one and two).

On 4-29-2014 in US Tax Court Case 27396-12 in the Defendant's pretrial memo for Defendant's motion to dismiss, the Defendant falsely stated, in a showing of intent on the unlawful taking of Ms. Langley's property:

- “On April 15, 2004Petitioner self assessed taxes in the amount of \$42,117.85.”
(Exhibit 23 page one of one.)

The arbitrary and capricious unlawful collection of \$4,633.95 on 5-30-05, \$2,003.00 on 10-5-2009 and unequal treatment by the Defendant violates the just compensation clause of the Fifth Amendment (“nor shall private property be taken for public use, without just compensation.”) and can be fairly be interpreted as mandating compensation by the Federal Government for the damage

sustained.” Easport SS Corp v United States, 178 Ct.Cl.at 607, 372 F.2d at 1008, 1009, for the unlawful exercise of the Government's tax collection powers. Gregoline v United States, 99 Fed. Cl. 161, 168 (2011)

This Court has Jurisdiction for Plaintiff's taking claim by the Defendant under the Fifth Amendment for the deprivation of Ms. Langley of both substantive and procedural due process due to the fraud of Defendant throughout these proceedings. “A substantive right for money damages against the United States, separate from the Tucker act itself.” Todd v United States, 386 f.3d 1091 1094 (Fed. Cir. 2004). The Defendant's repeated, material, contradictory statements throughout these proceedings shows intent in the taking of Ms. Langley's property

In Todd it states:

“In considering the issue of subject matter jurisdiction, this court must presume all undisputed factual allegations to be true and construe all reasonable inferences in favor of the Plaintiff. Scheuer, 416 U.S. At 236; Reynolds v Army & Air force Exch Ser., 846 F.2d 746, 747 (Fed. Cir.1988).”

Pursuant to the Tucker act, the USCFC has jurisdiction “to render judgment upon any claim against the United States founded either upon the Constitution, or any Act of Congress or any ..express or implied contract with the United states for liquidated or unliquidated damages .” the violations alleged by Ms. Langley are money-mandating. Per Todd,

“In order for jurisdiction to lie under the Tucker Act based upon a constitutional provision, the provision must be money mandating in the sense that it contemplates the payment of money damages for its violation See James v Caldera, 159 F.3d 573, 580 (Fed Cir 1998)”

United States v Testan, 424 U.S.392 400 (1976) states:

“if the Commission were to determine that it had made an erroneous determination, that determination could create a legal right which we could then enforce by a money judgment id. At 333, 499 F.2d at 691. giving this Court jurisdiction for that part of the Tucker Act now codified as 28 U.S.C. Section 1491 which confers jurisdiction to this Court whenever the substantive right exists. Eastport SS Corp v. United States 178 Ct Cl.599, 605-607, 372 F.2d 1002-1007-1009 (1967) . Where there has been a violation of a substantive right, The Tucker Act waives sovereign immunity as to all measures necessary to redress that violation. “

The Defendant determined it had made an erroneous determination on 3-6-14. (Exhibit 17 page one of one)

The additional, failure by the Defendant to account for Ms. Langley's ck 5007 on 4-15-2005 in the amount of \$1,114.00 for tax year 2004, not accounting for Ms. Langley's 2004 refund check, issuing notices of credits / applying those credits totaling \$16,851.06 during the same period of time the 6015(f) claim was being heard in US Tax Court can be fairly interpreted as mandating compensation for the damage sustained in Ms. Langley's loss of use, and thousands of hours required by Ms. Langley to respond to the erroneous / frivolous filings by the Defendant for the hundreds of times the Defendant falsely stated that I had not provided a collection alternative.

Ms. Langley repeatedly asserted in nearly every response required, hundreds of times, that a collection alternative would be for the Defendant account for: (1) ck 5007 in the amount of \$1,114.00, (2) \$79,163.92 of cash generated by the sale of investment property on 1-31-2005 of the former marital entity (exhibit 24 pages one and two), (3) \$318,870.61 in cash generated by the sale of investment property of the former marital entity on 9-2-2004 (exhibit 24 pages 3 and four) (4) the FMV of \$300,000.00 of the homestead of the property Ms. Langley was forced out of on 10-14-2004 with no compensation, (exhibit 24 page 6), (5) the correct loss in 2004 for the accumulated earnings of the former marital entity's business of \$97,249.54 (Exhibit 24 page 7) that reported millions in revenue that the parties paid thousands of dollars in tax over a 20 year marriage with a strong work ethic (exhibit 24 pages 7 to 13) and last the \$132,066.90 of payments made by Ms. Langley for a replacement home (exhibit 24 pages 14 and 15) from the date of separation 8-25-2004 to the date the marital entities assets disposition was determined in 2010 to be \$289.41 for Ms. Langley ½ share (exhibit 25 pages one through four) of the above items that were determined to be "non marital" in the final disposition of the former marital entity by the Defendant's "process". A loss to Ms. Langley in 2010 of \$408,000.00 as claimed on Ms. Langley's amended return accepted by the Defendant on 4-15-

2014 and declared Moot by the US Tax Court in Jan 2015.

Ms. Langley did not receive the "income" for which she paid 99.7 % of 2004 tax in the amount of \$42,273.56 (exhibit 3 page 8) was paid. The distribution of the income in marriage dissolution proceedings was not determined until the final Order is the "disposition" of those assets occurred in 2010.

Ms. Langley, per the Defendant's Order on 4-27-09 (Exhibit 26 pages one to six) filed 8857 in 2009 (Exhibit 26, pages 4, 5 and 6) where the Defendant failed to account for \$42,273.56 of 2004 tax payments made by Ms. Langley and erroneously stated on June 16, 2009 "you did not make any payments for tax year 2004", (Exhibit 26 pages 7 to 14) and due to the fraud committed by the Defendant in the accounting Ordered, the tax Court erroneously Concluded in it's memo on Jan 14, 2015 "unpaid balance for 2009 (\$3,374.96 as of the date of the original proposal for levy.") Contradictorily, the proposal for levy was \$2,856.48 (exhibit 26 page 18) less the unlawful charges of 2004 tax, penalties, interest, ck 5007, the unlawful 2005 charge of \$2,003.00 and \$1,687.33 credit transfer on 4-15-2014 for the accepted 2010 amended return. (Exhibit 9 page 16) and the refund check the Defendant proved on August 29, 2014 payable to Ms. Langley, was cashed by others.

Ms. Langley met her burden of establishing subject matter jurisdiction as required by a "preponderance of the evidence". Reynolds, 846 F.2d at 748 and by presenting "competent proof." McNutt, 298 U.S. At 189. for each of the three issues in Ms. Langley's claim.

Last, The 2004 notice of Deficiency, claimed to be non existent by the Defendant, not served to Ms. Langley until late 2006 (erroneously states "you should have used the Schedule D tax worksheet to compute your taxes." (exhibit 3 page one). Ms. Langley did use the "schedule D tax worksheet in 2004 (Exhibit 27 page one of one) and correctly assessed the tax of \$37,483.90 for the final return of the marital entity but paid a disproportionate share of the tax based on the "disposition" of the marital entities assets which was not determined until 5 years after the 2004 tax return was required to be filed. A procedural quandary in the Defendant's "process."

The Defendant did not prove until August 29, 2014 that the 2004 joint marital tax refund check in violation of the fraud and enforcement and recovery act of 2009 and the requirements of the technical provision of 26. US Code Section 6015 Section 3 #25.15.3.4.4 (03-08-2013)_dated 3-17-06 (B24 and B25) to Plaintiff by Defendant was cashed by others on 3-24-2006.

. The validity of the The validity of the underlying tax liability of Ms. Langley for tax year 2004 is at issue pursuant to I.R.C Section 6330(c)(d)

Wherefore, Ms. Langley prays the Court Grant Ms. Langley's claim for refund of \$51,068.84 in federal taxes , plus interest for tax years 2004, 2009 and 2011-2013 as the limited circumstances in accordance with 6512 (a) do apply “(2) any amount collected in excess of an amount computed in accordance with a final decision of the Tax Court (3) any amount collected after the period of limitation has expired for making levy

Ms. Langley prays this Court, as seperately motioned by Ms. Langley to this Court on 5-10-16. (Exhibit 19 pages 1, 2 and 3), sanction the Defendant for the Defendant's abuse of process and unlawful assessments from Ms. Langley when collection was prohibited under 26 U.S.C. (I.R.C.) Section 6213(a) Smith v United States, 495 Fed. Appx 44,48(Fed. Cir. 2012) (citing 28.U.S.C. Section 7422(a) for tax years 2004 to 2009. causing damage to Ms. Langley and the loss of use of her property.


The Defendant should not be permitted to contradict the evidence by unsupported statements. U.S.C. Section 3729 amended 18 USC Section 1031 so that a violation only requires “a false record related to a government program.”

Per Todd,

“In order for jurisdiction to lie under the Tucker Act based upon a constitutional provision, the provision must be money mandating in the sense that it contemplates the payment of money damages for its violation See James v Caldera, 159 F.3d 573, 580 (Fed Cir 1998)”

On 8-8-16 the Defendant served Ms. Langley notice that frivolous filings are penalized at \$5,000.00 each. (Exhibit 28 pages one to five.)

8-8-16
Plaintiff reesponse 8-8-16
Page twelve
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith



Gina Brasher Langley
700 Oak Street
Neptune Beach, Florida 32266

CERTIFICATE OF SERVICE

I Gina Brasher Langley, certify that this Response to this Court's 8-12-16 Order, the original and two copies with attached exhibits as noted in the table of contents (one to twenty eight) was mailed Federal express to Clerk US Court of Federal Claims, 717 Madison Place, NW, Room 103, Washington DC 20439 on this 8th day of September 2016 with attached exhibits one to twenty six, in accordance with my understanding of the rules of this Court to Mr. Brian J Sullivan via USPS mail at the US Department of Justice, Tax Division PO Box 26, Ben Franklin Station, Washington DC. 20044 .



Gina Brasher Langley
700 Oak Street
Neptune Beach, Florida 32266

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 1:16 206 C
(Chief Judge Patricia E. Campbell-Smith)

GINA BRASHER LANGLEY
Plaintiff,

v.

THE UNITED STATES,
Defendant

TABLE OF CONTENTS FOR EXHIBITS ATTACHED TO
MS. LANGLEY'S RESPONSE TO THIS COURTS
8-12-2016 ORDER

One:	This Court's 8-12-2016 Order.....pages one and two
Two:	Defendant's Clarification.....	pages one – six
three:	2004 Deficiency notice, IRS 2004 transcripts.....	pages one – twelve
Four:	2004 tax petition 11-9-12 USTC Case 27396-12	pages one – twelve
Five:	2006	pages one – ten
Six:	Ms. Langley's tax return self assessed tax	pages one – three
Seven:	collection hearings for 2006, 2009	pages one – eight
Eight:	7-24-13 tax petition due to erroneous determination in collection hearings	pages one – twelve
Nine:	8-18-14 transcripts provided as Ordered by tax Court..	pages one – eighteen
Ten:	Defendant's 10-23-14 status report	pages one – five
Eleven:	Deficiency notice 10-5-2009.....	page one
Twelve:	\$16,851.06 of refunds / credits during 6015(f)	page one
Thirteen:	5-21-2009 6015(f) claim.....	pages one -four
Fourteen:	Defendant's erroneous conclusion.....	pages one – three
Fifteen:	6-23-11 certified mail receipts by Ms. Langley.....	pages one – three

pg 1 of 2

Sixteen:	Defendant's 8-19-11 request for reapplication of 6015(f) claim for 2004.....	pages one – five
Seventeen:	Defendant's "ticket" for Ms. Langley to attend tax court.....	page one
Eighteen:	Falsification of 9-2-2014 response by Defendant.....	pages one – six
Nineteen:	This Court's docket and Ms. Langley's numbering..	pages one – three
Twenty:	Defendant's 11-20-2014 determination in collection.....	pages one - two
Twenty one:	Erroneous Order on 11-12-14 due to fraud on the Court by Defendant	page one – three
Twenty two:	8-29-2014 proof by Defendant refund not received by Ms. Langley for 2004.....	pages one – three
Twenty three:	Defendant's false statement on 4-29-14 that Ms. Langley's self assessed taxes for 2004 = \$42,117.85..	page one
Twenty four:	Marital assets deemed non marital and not accounted for by Defendant's process	pages one- fifteen
Twenty five:	Marital assets disposition determination for taxability of net assets remaining	pages one – four
Twenty Six:	2004 tax payments by Ms. Langley.....	pages one – eighteen
Twenty Seven:	2004 tax calculation for self assessed \$37,483.90.....	page one
Twenty Eight:	Defendant's service of "costs" to Ms. Langley.....	pages one to five

8-8-16
16206C
Table of contents
page 2 of 2
Cliff Judge Peterson
Campbell, Iowa

In the United States Court of Federal Claims

No. 16-206C

(Filed: August 12, 2016)

GINA BRASHER LANGLEY,

Plaintiff,

v.

THE UNITED STATES,Defendant.
_____*rec'd 8/15/16
Mon.*ORDER

On August 8, 2016, defendant filed a motion for clarification, explaining that contrary to plaintiff's representation, no notice of deficiency issued. Throughout proceedings before the United States Tax Court and the Supreme Court of the United States, Ms. Langley repeatedly asserted that the IRS erred in failing to timely provide her with a 2011 notice of determination, which was ostensibly provided to her during her case before the United States Tax Court in 2014, and that various letters between herself and the IRS essentially should constitute constructive notice of a deficiency or a notice of determination. See Order of Dismissal 3 (T.C. Nov. 12, 2014); Compl. App. A, 5-7, ECF. No. 1.

The full agency record of Ms. Langley's correspondence between herself and the IRS was not filed as evidence in this case.¹ On review of what was before it, the court found that it lacked jurisdiction over Ms. Langley's claims and dismissed her complaint on August 1, 2016.

In the motion for clarification, defendant's counsel states that "[t]here is no indication in the IRS's files forwarded to [him] that any notice of deficiency was issued

¹ Ms. Langley provided hundreds of pages in her attempt to provide a clear picture of how her various claims led to her case before the court. However, the order, numbering, comments, and redactions of the attachments frustrated the court's full review of her case.

*exhibit 1
page 10/2*

to plaintiff for any year noted in the Court's decision." Def.'s Mot. for Clarification 3 n.2. Although individuals often receive a notice of deficiency prior to receiving a notice of a proposed levy, see Oropeza v. Commissioner, T.C. Memo. 2008-94, 2008 WL 1722003 at *1 (2008), Ms. Langley apparently did not receive such notice prior to receiving notice concerning the proposed levy to collect from her unpaid federal income taxes for the years 2006, 2008, 2009, and 2010. See Langley, 2015 WL 392980, at *2. Thus, defendant asks the court to dismiss plaintiff's complaint on bases other than that involving a notice of deficiency, specifically on the grounds that: (1) plaintiff's 2004 tax year claim is time-barred; and (2) plaintiff failed to state a claim for tax years 2009, 2011, 2012, 2013. Def.'s Mot for Clarification 3-4.

Defendant's motion shall be **FILED BY LEAVE OF COURT** and **GRANTED**. To address matters raised in defendant's motion for clarification, the court directs the clerk of court to **VACATE** its Judgment, issued on August 1, 2016, ECF No. 21, and to **WITHDRAW** the court's Opinion and Order issued on August 1, 2016, ECF. No. 20.

On or before Friday, September 9, 2016, plaintiff may file a response.

IT IS SO ORDERED.


PATRICIA E. CAMPBELL-SMITH
Chief Judge

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 16-206 T

(Chief Judge Patricia E. Campbell-Smith)

GINA BRASHER LANGLEY

Plaintiff,

v.

THE UNITED STATES,

Defendant.

DEFENDANT'S MOTION FOR CLARIFICATION

On August 1, 2016, the Court issued an opinion in which it dismissed plaintiff's tax refund suit on the basis that the Court lacks jurisdiction pursuant to § 6512(a). Defendant respectfully requests that the Court clarify its dismissal of plaintiff's tax refund suit under § 6512. While plaintiff's refund suit must still be dismissed on other grounds, it does not appear that § 6512 precludes plaintiff's tax refund suit as plaintiff's Tax Court petitions were in response to collection actions, and not in response to notices of deficiency concerning the underlying tax liabilities.

DISCUSSION

Section 6512(a) provides that, subject to six statutory exceptions not applicable here, if the Commissioner of the IRS sends a taxpayer a notice of deficiency and the taxpayer files a timely petition in Tax Court, then no credit or refund of income tax for the taxable year "in respect of which the [IRS] has determined the deficiency" is allowed and "no suit by the taxpayer for the recovery of any part of the tax shall be instituted in any court. . . ." Section 6212

requires the IRS to send a notice of deficiency to a taxpayer when the Commissioner “determines that there is a deficiency.” *Scar v. Commissioner*, 814 F.2d 1363, 1367 (9th Cir. 1987). The purpose of a notice of deficiency is “to give the taxpayer notice that the [IRS] means to assess a deficiency tax against him and to give him an opportunity to have such ruling reviewed by the Tax Court before it becomes effective.” *Commissioner v. Stewart*, 186 F.2d 239, 241 (6th Cir. 1951).

Thus, § 6512 prohibits a taxpayer from filing a tax refund suit only after the taxpayer has already challenged a statutory notice of deficiency for the same taxable year in U.S. Tax Court. § 6512(a); *Buser v. United States*, 85 Fed. Cl. 248, 258 (2009). The Commissioner sends a notice of deficiency to a taxpayer when the IRS determines that there is a tax deficiency, i.e., an amount of tax that has not yet been assessed. *Id.* A collection due process proceeding for a lien or levy action under §§ 6320 or 6330 concerns the collection of a tax liability which already has been assessed.¹ *See, e.g., Oropeza v. Commissioner*, T.C. Memo. 2008-94 at *3 (2008). While § 6512 explicitly mentions notices of deficiency, the plain language of its prohibitions does not include a collection due process proceeding. § 6512. Thus, § 6512 does not prohibit a tax refund suit following a challenge in Tax Court to a collection due process proceeding for the same taxable year. *See* IRS CCA 201617007, 2016 WL 1605494; Fed. Tax Coordinator ¶ U-1219 (2d.); *cf. Buser*, 85 Fed. Cl. at 258 (dismissing plaintiff’s case under I.R.C. § 6512(a) as

¹ At a collection due process hearing conducted pursuant to I.R.C. § 6330(c), the validity of the underlying tax liability is properly in issue if the taxpayer did not receive a statutory notice of deficiency or did not otherwise have an opportunity to dispute the liability. The taxpayer can appeal this determination to the Tax Court pursuant to I.R.C. § 6330(d). The Tax Court reviews the hearing officer’s determination on the validity of the underlying liability *de novo* if properly in issue; but where the validity of the underlying liability is not in issue, the Tax Court reviews the determination for abuse of discretion. *Swanton v. Commissioner*, T.C. Memo. 2010-140 at *3 (2010).

plaintiff had already challenged a statutory notice of deficiency for the same tax year in Tax Court).

Here, neither of plaintiff's petitions to the Tax Court was in response to a notice of deficiency.² Plaintiff filed her first petition in Tax Court on November 9, 2012, concerning a claim of innocent spouse relief for tax year 2004, and in response to a Final Determination under § 6015 sent to plaintiff in June 2011. Order of Dismissal, Tax Court Docket No. 27396-7. The Tax Court dismissed this petition for a lack of jurisdiction on November 12, 2014. *Id.* Plaintiff filed her second petition in Tax Court on July 29, 2013, challenging a collection action for plaintiff's unpaid tax liabilities for 2006, 2008, 2009, and 2010. T.C. Memo. 2015-11 (Tax Court Docket No. 17267-13L). The Tax Court remanded the case to an appeals officer at the IRS, and ultimately upheld the appeals officer's decision to sustain the collection action. *Id.* The Tax Court did not rule on whether the underlying liability was properly in issue or not, but stated that under either standard—*de novo* or abuse of discretion—the hearing officer properly sustained the proposed levy. *Id.* at *10. Regardless, as none of plaintiff's petitions to the Tax Court were in response to a notice of deficiency, § 6512 does not preclude plaintiff from bringing her refund suit in this Court.

Even without § 6512, this Court must still dismiss plaintiff's refund suit. As provided in defendant's amended motion to dismiss the complaint and reply brief, this Court does not have jurisdiction over plaintiff's claim for 2004, and plaintiff fails to state a claim upon which relief can be granted for tax years 2009, 2011, 2012, and 2013.

² There is no indication in the IRS files forwarded to defendant's attorney that any notice of deficiency was issued to plaintiff for any year noted in the Court's decision. Further, the Order of Dismissal and Memorandum Opinion from plaintiff's Tax Court cases also state that no notice of deficiency was issued by the IRS for any of these tax years. Order of Dismissal, Tax Court Docket No. 27396-7; T.C. Memo. 2015-11 (Tax Court Docket No. 17267-13L).

Plaintiff has failed to show how this Court has jurisdiction over tax year 2004. Plaintiff's claim for refund for 2004 was filed in 2011, six years after the original return was filed and five years after the tax was paid. (Am. Compl., ECF No. 8, at p. 23 (B9).) As plaintiff did not file a timely administrative claim for refund with the IRS in accordance with § 6511(a), her tax refund suit as to 2004 is defective under § 7422(a).

Plaintiff's complaint fails to states a claim upon which relief can be granted for tax years 2009, 2011, 2012, and 2013. Plaintiff's claims for these years are based on § 165, a purported casualty loss stemming from a lien placed on her property. But a lien is not a casualty loss. *First Atlas Funding Corp. Through Kersting*, 23 Cl. Ct. at 139-40; *see Vance v. Commissioner*, 36 T.C. 547 (1961) (finding that a finance company's repossession of furniture where timely payments were not made was not a casualty loss to taxpayer.); *Johnson v. Commissioner*, 81 T.C.M. (CCH) 1538 (2001) (ruling that the foreclosure of taxpayer's property did not constitute a casualty loss under I.R.C. § 165(c)). Thus, even if this Court has jurisdiction over plaintiff's tax refund suit for years 2009, 2011, 2012, and 2013, plaintiff's complaint fails to state a claim for these years upon which relief can be granted, and this Court must dismiss plaintiff's complaint as to those tax years under Rule 12(b)(6).

CONCLUSION

WHEREFORE, based on all of the reasons set forth above, in defendant's amended motion to dismiss the complaint, and in defendant's reply brief, defendant requests that the Court clarify its rationale in its opinion as to claim Two and dismiss claim Two of the complaint with prejudice with respect to tax year 2004 for a lack of jurisdiction, and dismiss the claim Two as to tax years 2009, 2011, 2012, and 2013, with prejudice for a failure to state a claim.

August 5, 2016

Respectfully submitted,



BRIAN J. SULLIVAN

Attorney of Record

U.S. Department of Justice

Tax Division

Court of Federal Claims Section

Post Office Box 26

Ben Franklin Post Office

Washington, D.C. 20044

Tel: (202) 616-3339

Fax: (202) 514-9440

Brian.J.Sullivan@usdoj.gov

CAROLINE D. CIRAOLO

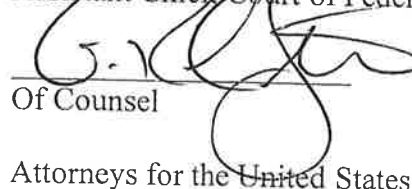
Principal Deputy Assistant Attorney General

DAVID I. PINCUS

Chief, Court of Federal Claims Section

G. ROBSON STEWART

Assistant Chief, Court of Federal Claims



Of Counsel

Attorneys for the United States

August 5, 2016

CERTIFICATE OF SERVICE

I certify that service of the foregoing document has, this 8th day of August 2016, been made on plaintiff, pro se, by mailing a copy thereof, in a postage prepaid envelope, to the following address:

Gina Brasher Langley
700 Oak Street
Neptune Beach, FL 32266

Katie M. Hevers

U.S. Department of Justice
Tax Division
Court of Federal Claims Section
Post Office Box 26
Ben Franklin Station
Washington, D.C. 20044
(202) 307-6440



Department of the Treasury
Internal Revenue Service
Memphis, TN 37501-0010

For assistance, call:

1-800-829-8374

Your Caller ID: 8

8-8-16

Notice Number: CP

Plaintiff response

Date: May 30, 2005

EXHIBIT *three* PAGE 91

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell

024665.180999.0110.003 1 BP 0.370 976



BARNEY J & GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740007

Taxpayer Identification Number:

260-21-8735

Tax Form: 1040

Tax Year: December 31, 2004

Amount You Owe
as of June 20, 2005

\$4,265.38

Why We Are Sending You This Notice

We are writing to you because there is an error on your 2004 Federal Income Tax return. We will explain why we made the change and what you need to do.

Why We Made The Change

- We changed the exemption amount claimed on Line 41 of your Form 1040 because it was not limited or was limited incorrectly. The amount you are able to claim for exemptions is limited based on your adjusted gross income and filing status.
- We changed the amount of tax on Line 43 of your Form 1040. Entries on your return indicate that you should have used the Schedule D Tax Worksheet or Qualified Dividends and Capital Gain Tax Worksheet to compute your taxes. It appears your taxes were not computed using one of these worksheets or were computed incorrectly.

Note: The tax rates used on the Schedule D Tax Worksheet or the Qualified Dividends and Capital Gain Tax Worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your return then an error was made in the original computation of your tax.

What You Should Do If You Agree With The Change

- If you agree with the change we made, follow the payment instructions at the end of this notice.

What You Should Do If You Disagree With The Change

- If you believe the change we made is incorrect, please call us at 1-800-829-8374 within 60 days to discuss it with a Customer Service Representative (CSR).
- If you choose you may write to us. Be sure to include the tear off stub at the end of this notice. Write to us at the address shown on the stub.
- You need to contact us within 60 days to have a CSR assist you, and to have the right to appeal the change to the Tax Court. Otherwise, the law requires you to pay the additional amount you owe, plus penalties and interest.

17367-13

8/7/09

exhibit one

NOTED

You may file a claim for refund before the later of 3 years after filing your return or 2 years after paying the tax.

2004 Tax Return Form 1040 as of May 30, 2005

Line Item On Your Return	Your Figures	IRS Figures
Adjusted Gross Income	\$315,639.00	\$315,639.00
Taxable Income	\$283,151.00	\$295,861.00
Total Tax	\$37,483.90	\$42,117.85
Total Payments		\$37,883.90-
Amount of Underpaid Tax		\$4,233.95
Penalties (computed below, if applicable)		\$0.00
Interest computed through May 30, 2005 (computed below)		\$31.43
Total amount owed		\$4,265.38
Minus: Total of all payments you made that are not included in the Total Payments amount shown above (Enter Amount)		
Amount You Owe after subtracting above payments (Enter Amount)		

Other Information

- Check your return. The error correction(s) may also have caused changes to other areas of your return.
- Helpful Hint: For faster service, try calling us any day except Monday when our call volumes are highest.

Payment Instructions

- Make your check or money order payable to United States Treasury.
- On the check or money order write the tax period, tax form number and the taxpayer identification number that is shown at the top of this page.

Remove the tear off stub below.

- Enclose the payment and the stub in the envelope provided. Mail it to the IRS stub. We must receive your payment in full by June 20, 2005 (21 DAYS FF NOTICE). Otherwise, you will be charged additional interest (and possible).

17267-13
exhibit 6 pg 8 of 8
POTR.D.
11-5-11

8-7-09
exhibit 2

8-8-16 shown on the
Plaintiff response 8-8-16
EXHIBIT 3
No. 1:16-cv-00206-PEC PAGE 2 of 12
Chief Judge Patricia E. Campbell-Smith

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 11-09-2009

Response Date: 11-09-2009

Tracking Number: 100055207848

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: 260-21-8735

SPOUSE TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jun. 29, 2009
ACCRUED PENALTY:	0.00	AS OF: Jun. 29, 2009

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05 FILING STATUS: Married Filing Joint
ADJUSTED	
GROSS INCOME:	315,639.00
TAXABLE INCOME:	295,861.00
TAX PER RETURN:	37,483.90
SE TAXABLE	
INCOME TAXPAYER:	0.00
SE TAXABLE	
INCOME SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	0.00

4-15-11
JRS form 8857
exhibit 4
pg 5 of 63

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
PROCESSING DATE

Apr. 15, 2005

May 30, 2005

TRANSACTIONS

8-8-16
Plaintiff response 8-8-16
EXHIBIT 3 PAGE 31/2
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

44 n-wor letter 181
m 1 4 2

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed 07221-120-54116-5	20052008 05-30-2005	\$42,117.85
610	Payment with return	04-17-2005	-\$37,883.90
196	Interest charged for late payment	20052008 05-30-2005	\$31.43
706	Credit transferred in from 1040 200312	04-15-2004	-\$1,000.00
706	Credit transferred in from 1040 200312	04-17-2005	-\$1,114.00
197	Reduced or removed interest charged for late payment	06-13-2005	-\$10.77
670	Payment	08-26-2005	-\$50.00
971	Tax period blocked from automated levy program	10-24-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Installment agreement established	10-26-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	11-18-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	01-18-2006	\$0.00
670	Payment	01-27-2006	-\$2,225.66
196	Interest charged for late payment	20060608 02-20-2006	\$36.23
276	Penalty for late payment of tax	20060608 02-20-2006	\$98.82
670	Payment	02-24-2006	-\$97.77
196	Interest charged for late payment	20061008 03-20-2006	\$51.21
846	Refund issued	03-20-2006	\$46.66
776	Interest credited to your account	03-20-2006	-\$0.10
971	No longer in installment agreement status	03-20-2006	\$0.00
290	Additional tax assessed 17254-560-05117-9	20092408 06-29-2009	\$0.00

This Product Contains Sensitive Taxpayer Data

To continue, select one of the following:

- Select *Previous* to navigate back to the previous page.
- Select *Print* to go to a printer friendly page.
- Select *Done* to return to the TDS main menu.

8-8-16

Plaintiff response

exhibit 3

PAGE 4912

No. 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Previous

Print

Done

H 11-10-09 letter IRS
pg 2 of 2

4-15-11 pg 41
IRS form 8857
exhibit 4

Account Transcript

1040 Dec. 31, 2004 LANG

Page 1 of 2



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 02-27-2014
 Response Date: 02-27-2014
 Tracking Number: 100184921270

FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER:
 SPOUSE TAXPAYER IDENTIFICATION NUMBER:

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Dec. 24, 2012
ACCRUED PENALTY:	0.00	AS OF: Dec. 24, 2012

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00
---	------

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	315,639.00
TAXABLE INCOME:	295,861.00
TAX PER RETURN:	37,483.90
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
 PROCESSING DATE

8-8-16
 Plaintiff response
 EXHIBIT 3 PAGE 54/12
 No 1:16-cv-00206-PEC
 Chief Judge Patricia E. Campbell-Smith

Apr. 15, 2005
 May 30, 2005

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

<https://eup.eps.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails>

2/27/2014

Docket No. 17267-13L
 Exhibit 8-J

5/19/14 Petitioner's Stipulation of Fact

Exhibit 9

Page 28 of 29

5-7-14
 Respondent's Stipulation of Fact
 2/27/2014 pg 25 of 29

Account Transcript

1040 Dec. 31, 2004 LANG

Page 2 of 2

150	Tax return filed	20052008 05-30-2005	\$42,117.85 (1)
n/a	07221-120-54116-5		
610	Payment with return <i>by Gina</i>	04-17-2005	-\$37,883.90 (1)
196	Interest charged for late payment	20052008 05-30-2005	\$31.43
706	Credit transferred in from <i>by Gina</i> 1040 200312	04-15-2004	-\$1,000.00 (1)
706	Credit transferred in from <i>by Gina</i> 1040 200312	04-17-2005	-\$1,114.00 (1)
197	Reduced or removed interest charged for late payment	06-13-2005	-\$10.77
670	Payment <i>by Gina</i>	08-26-2005	-\$50.00 (1)
971	Tax period blocked from automated levy program	10-24-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Installment agreement established	10-26-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	11-18-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	01-18-2006	\$0.00
670	Payment	01-27-2006	-\$2,225.66 (1)
196	Interest charged for late payment	20060608 02-20-2006	\$36.23
276	Penalty for late payment of tax	20060608 02-20-2006	\$98.82
670	Payment <i>by Barney Langley</i>	02-24-2006	-\$97.77
196	Interest charged for late payment	20061008 03-20-2006	\$51.21
846	Refund issued <i>no proff of refund</i>	03-20-2006	\$46.66 ←
776	Interest credited to your account	03-20-2006	-\$0.10
971	No longer in installment agreement status	03-20-2006	\$0.00
290	Additional tax assessed	20092408 06-29-2009	\$0.00
n/a	17254-560-05117-9		
971	Innocent spouse claim received	04-18-2011	\$0.00
400	Transfer-out	06-06-2011	\$0.00
402	Transfer-in	06-06-2011	\$0.00
971	Balance transferred to split liability account	06-20-2011	\$0.00
604	Write-off of balance due ?	06-20-2011	\$0.00

This Product Contains Sensitive Taxpayer Data

paid by Gina Langley
*\$42,273.56**S-7-14*
Respondents Stipulation of Facts
pg 26 of 99
2/27/2014<https://eup.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails>Docket No. 17267-13L
Exhibit 8-J

Account Transcript

1040 Dec. 31, 2004 LANG

Page 1 of 2



This Product Contains Sensitive Taxpayer Data

Account Transcript

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2004

Request Date: 02-27-2014
Response Date: 02-27-2014
Tracking Number: 100184921270

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Dec. 24, 2012
ACCRUED PENALTY:	0.00	AS OF: Dec. 24, 2012

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	315,639.00
TAXABLE INCOME:	295,861.00
TAX PER RETURN:	37,483.90
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

8-8-16
Plaintiff response
EXHIBIT 3 PAGE 7 of 12
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
PROCESSING DATE

Apr. 15, 2005
May 30, 2005

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
---------------------------------	------------	--------

<https://eup.cps.us.gov/esrv/tds/request/tds/ProductAction.do?method=productDetails>

2/27/2014

Petitioner's Objection
Exhibit A pg 31 of 40
4-5-14

Docket No. 17267-13L
Exhibit K 3-4-14
Respondent's Declaration

5/19/14 Petitioner's Stipulation of Fact
Exhibit 3
Page 70 of 70

Account Transcript

1040 Dec. 31, 2004 LANG

Page 2 of 2

150	Tax return filed	20052008 05-30-2005	\$42,117.85
n/a	07221-120-54116-5		
610	Payment with return <i>Gina paid</i>	04-17-2005 ①	-\$37,883.90
196	Interest charged for late payment	20052008 05-30-2005	\$31.43
706	Credit transferred in from 1040 200312 <i>Gina paid</i>	04-15-2004 ①	-\$1,000.00
706	Credit transferred in from 1040 200312 <i>Gina paid</i>	04-17-2005 ①	-\$1,114.00
197	Reduced or removed interest charged for late payment	06-13-2005	-\$10.77
670	Payment <i>Gina paid</i>	08-26-2005 ①	-\$50.00
971	Tax period blocked from automated levy program	10-24-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Installment agreement established	10-26-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	11-18-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	01-18-2006	\$0.00
670	Payment <i>Gina paid</i>	01-27-2006 ①	-\$2,225.66
196	Interest charged for late payment	20060608 02-20-2006	\$36.23
276	Penalty for late payment of tax	20060608 02-20-2006	\$98.82
670	Payment <i>Barney</i>	02-24-2006	-\$97.77
196	Interest charged for late payment	20061008 03-20-2006	\$51.21
846	Refund issued	03-20-2006	\$46.66
776	Interest credited to your account	03-20-2006	-\$0.10
971	No longer in installment agreement status	03-20-2006	\$0.00
290	Additional tax assessed	20092408 06-29-2009	\$0.00
n/a	17254-560-05117-9		
971	Innocent spouse claim received	04-18-2011	\$0.00
400	Transfer-out	06-06-2011	\$0.00
402	Transfer-in	06-06-2011	\$0.00
971	Balance transferred to split liability account	06-20-2011	\$0.00
604	Write-off of balance due	06-20-2011	\$0.00

This Product

0 *

a

37,883.90 +
1,000.00 +
1,114.00 +
50.00 +
2,225.66 +
42,273.56 *

2-138

uctDetails 2/27/2014

Docket No. 17267-13L

Exhibit K 3-4-14

Respondent's Declaration

17267-13
Respondent
<https://cup.evs.irs.gov/esrv/tqs/request>

Clint Locke declaration

exhibit A pg 32 of 40

4-5-14

Respondent
not prove
receipt

5/19/14 Petitioner's Stipulation of Fact

Exhibit 8

Page 7 of 10

8-8-16

Plaintiff response

EXHIBIT 3

PAGE 9412

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Account Transcript

1040 Dec. 31, 2004 LANG

Page 1 of 2



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 02-27-2014
Response Date: 02-27-2014
Tracking Number: 100184921270

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
ACCRUED INTEREST: 0.00 AS OF: Dec. 24, 2012
ACCRUED PENALTY: 0.00 AS OF: Dec. 24, 2012

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

**** INFORMATION FROM THE RETURN OR AS ADJUSTED ****

EXEMPTIONS: 05
FILING STATUS: Married Filing Joint
ADJUSTED GROSS INCOME: 315,639.00
TAXABLE INCOME: 295,861.00
TAX PER RETURN: 37,483.90
SE TAXABLE INCOME TAXPAYER: 0.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2005
PROCESSING DATE May 30, 2005

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION CYCLE DATE AMOUNT

<https://eup.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails>

2/27/2014

#1015 10791 E

R-3C-21-pg 26 Respondents 519-14 Motion to Dismiss
Petitioner's objection to R's motion to Dismiss

6-15-14

#12 pg 4/8

pg 14c/15

Docket No. 27396-12
Exhibit A

8-8-16
Plaintiff response
EXHIBIT 3 PAGE 10 of 12
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

pg 66 of 65 pg 111
Complaint
attachment 12 2-5-16
11-9-15
15-69-29
USCFC

Page 2 of 2

Account Transcript

1040 Dec. 31, 2004 LANG

150	Tax return filed	20052008 05-30-2005	\$42,117.85
n/a	07221-120-54116-5		
610	Payment with return	04-17-2005	① \$37,883.90
196	Interest charged for late payment	20052008 05-30-2005	\$31.43
706	Credit transferred in from 1040 200312	04-15-2004	① -\$1,000.00
706	Credit transferred in from 1040 200312	04-17-2005	① -\$1,114.00
197	Reduced or removed interest charged for late payment	06-13-2005	-\$10.77
670	Payment	08-26-2005	① -\$50.00
971	Tax period blocked from automated levy program	10-24-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005	\$0.00
971	Installment agreement established	10-26-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	11-18-2005	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	01-18-2006	\$0.00
670	Payment	01-27-2006	① \$2,225.66
196	Interest charged for late payment	20060608 02-20-2006	\$36.23
276	Penalty for late payment of tax	20060608 02-20-2006	\$98.82
670	Payment	02-24-2006	1 -\$97.77
196	Interest charged for late payment	20061008 03-20-2006	\$51.21
846	Refund issued	03-20-2006	\$46.66
776	Interest credited to your account	03-20-2006	-\$0.10
971	No longer in installment agreement status	03-20-2006	\$0.00
290	Additional tax assessed	20092408 06-29-2009	\$0.00
n/a	17254-560-05117-9		
971	Innocent spouse claim received	04-18-2011	\$0.00
400	Transfer-out	06-06-2011	\$0.00
402	Transfer-in	06-06-2011	\$0.00
971	Balance transferred to split liability account	06-20-2011	\$0.00
604	Write-off of balance due	06-20-2011	\$0.00

This Product Contains Sensitive Taxpayer Data

<https://cup.irs.gov/esrv/tds/requests/TdsProductAction.do?method=productDetails>

2/27/2014

paid by B. Langley

42371.33

46.66

Docket No. 27396-12
Exhibit A

transfer?
see check next page
were
is
ck 5007
recorded?
\$1114.00?

by Gina Langley
by Gina Langley
by Gina Langley
what ok?
By Gina Langley
By Barney Langley
no proof of refund to Gina Langley

Complaint
1-8-16
attachment C
pg 4 of 48

11-9-15
15-69-29
attachment
#12 pg 49

Respondents 5/9/11 Motion to Dismiss
Petition as Objection to R's Motion to Dismiss Refund.

#15-10791E
R-3C-21 pg 27
6-15-11
exhibit two
15-9-15



Internal Revenue Service
United States Department of the Treasury

8-8-16
Plaintiff response
EXHIBIT 3 PAGE 11/12
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

This Product Contains Sensitive Taxpayer Data

Account Transcript

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2004

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

TAXPAYER IDENTIFICATION NUMBER: 260-21-8735
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Dec. 24, 2012
ACCRUED PENALTY:	0.00	AS OF: Dec. 24, 2012

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00
---	------

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	315,639.00
TAXABLE INCOME:	295,861.00
TAX PER RETURN:	37,483.90
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Apr. 15, 2005
PROCESSING DATE	May 30, 2005

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

17267-13
T-12

150	Tax return filed			
n/a	07221-120-54116-5			\$42,117.85
610	Payment with return	20052008 05-30-2008		
		04-17-2005	①	-\$37,883.90
196	Interest charged for late payment	20052008 05-30-2005		\$31.43
706	Credit transferred in from 1040 200312	04-15-2004	①	-\$1,000.00
706	Credit transferred in from 1040 200312	04-17-2005	①	-\$1,114.00
197	Reduced or removed interest charged for late payment	06-13-2005		-\$10.77
670	Payment	08-26-2005	①	-\$50.00
971	Tax period blocked from automated levy program	10-24-2005		\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005		\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-08-2005		\$0.00
971	Installment agreement established	10-26-2005		\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	11-18-2005		\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	01-18-2006		\$0.00
670	Payment	01-27-2006	①	-\$2,225.66
196	Interest charged for late payment	20060608 02-20-2006		\$36.23
276	Penalty for late payment of tax	20060608 02-20-2006		\$98.82
670	Payment	02-24-2006	②	-\$97.77
196	Interest charged for late payment	20061008 03-20-2006		\$51.21
846	Refund issued	03-20-2006	②	\$46.66
776	Interest credited to	03-20-2006	②	-\$0.10
971	No longer in installment	03-20-2006		\$0.00
290	Additional tax assessed	092408 06-29-2009		\$0.00
n/a	17254-560-05117-9			
971	Innocent spouse claim	04-18-2011		\$0.00
400	Transfer-out	06-06-2011		\$0.00
402	Transfer-in	06-06-2011		\$0.00
971	Balance transferred to	06-20-2011		\$0.00
604	Write-off of balance due	06-20-2011		\$0.00

Pg Tpo 11 of 38
of petitioners and Amended
by Gina
20052008 05-30-2008
En 11-25-14

By Gina
By Gina

By Gina

By Gina

From Bar

to Barney
to Barry

Gina
0.00 *
511355.00 +
11000.00 +
11114.00 +
50.00 +
21225.66 +
421215.55 *

Barney

91.77 +
45.55 -
0.10 +
51.21 *

421215.55 ÷
421117.55 =
1.0055 ×
1.0055 *

K pg 15
8/18/2014

8-8-16
Plaintiff response
EXHIBIT THREE PAGE 12
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

This P
17267-13
T- 11
https://eup.irs.gov/esrv/tds/re
12 pa 61

100% paid
100% paid

productDetails

**UNITED STATES TAX COURT
DOCKET ENTRIES**

Docket No. 027396-12

Gina Brasher Langley

v. COMMISSIONER OF INTERNAL REVENUE

8-8-16

Plaintiff response
EXHIBIT *Four* PAGE
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

Petitioner Counsel (Total 01)

PRO SE

Respondent Counsel (Total 02)

LC0405 Locke, Clint J.
801 Tom Martin Drive
Room 257
Birmingham, AL 35211

FT0140 Friday, Thomas Alan
801 Tom Martin Drive
Room 257
Birmingham, AL 35211

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
0001	11/09/2012	PF	PETITION Filed:Fee Paid		R 11/23/2012	
0002	11/09/2012	REQT	REQUEST for Place of Trial at Birmingham, AL		R 11/23/2012	
0003	12/05/2012	A	ANSWER by resp.		P 12/11/2012	
0004	08/12/2013	MOTP	MOTION by petr. for leave to filed amended reply.	DN 08/22/2013	B 08/23/2013 B 08/22/2013	
0005	08/12/2013	MISL	Amended Reply (LODGED).		B 08/22/2013	
0006	01/15/2014	NTD	NOTICE of Trial on 5/19/2014 at Birmingham, AL.		B 01/15/2014	
0007	01/15/2014	SPTO	STANDING PRE-TRIAL ORDER attached to Notice of Trial		B 01/15/2014	
0008	01/24/2014	M115	MOTION FOR LEAVE TO FILE NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE ON BARNEY L. LANGLEY 01/24/2014 by Resp.	GRM 01/27/2014	P 01/24/2014	
0009	01/24/2014	MISL	NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE ON BARNEY L. LANGLEY 01/24/2014 by Resp. (ELODGED) (C/S 01/24/14)		P 01/24/2014	
0010	01/27/2014	GRM	GRANTED RESP'S. MOTION FOR LEAVE TO FILE NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE ON BARNEY L. LANGLEY 01/24/2014		B 01/28/2014	
0011	01/27/2014	NIS	NOTICE OF FILING OF PETITION AND RIGHT TO INTERVENE ON BARNEY L. LANGLEY 1/28/2014 by Resp.		P 01/28/2014	
0012	02/20/2014	M073	MOTION TO DISMISS FOR LACK OF JURISDICTION by Resp. (EXHIBITS) (OBJECTION)	ORD 11/12/2014	P 02/20/2014	
0013	02/20/2014	M120	MOTION TO VACATE ORDER DATED JANUARY 27, 2014 by Petr. Gina Brasher Langley (C/S 02/10/14) (ATTACHMENTS)	MNA 02/24/2014	C 02/24/2014	
0014	02/24/2014	ADED	FIRST AMENDED MOTION TO VACATE ORDER DATED JANUARY 27, 2014 by Petr. Gina Brasher Langley (C/S 02/10/14) (ATTACHMENTS)	ORD 02/25/2014	C 02/25/2014	

05/22/2015

Page 1 of 3

if pg 1

Docket No. 027396-12

INDEX

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
0015	02/25/2014	O	ORDER PETR. BY 3/18/14 FILE AN OBJECTION TO RESP'S MOTION TO DISMISS FOR LACK OF JURISDICTION. PETR'S OBJECTION TO FILING OF PETITION AND RIGHT TO INTERVENE ON BARNEY J. LANGLEY & MOTION FOR RELIEF FILED 2/20/14 IS RECHARACTERIZED AS PETR'S MOTION TO VACATE ORDER DATED 1/27/14. PETR'S OBJECTION TO FILING OF PEITION AND RIGHT TO INTERVENE ON BARNEY J. LANGLEY & MOTION FOR RELIEF FILED 2/24/14 IS RECHARACTERIZED AS PETR'S AMENDED MOTION TO VACATE ORDER DATED 1/27/14. PETR'S AMENDED MOTION TO VACATE ORDER DATED 1/27/14 IS DENIED.		B 02/26/2014	
0016	03/20/2014	OBJ	OBJECTION TO MOTION TO DISMISS FOR LACK OF JURISDICTION AND MOTION FOR RELIEF by Petr. Gina Brasher Langley (C/S 03/17/14)		C 03/26/2014	
0017	04/11/2014	O	ORDER SET 5/19/14 BIRMINGHAM, AL FOR HEARING ON RESP. MOTION TO DISMISS FOR LACK OF JURISDICTION.		B 04/14/2014	
0018	04/29/2014	PMT	PRETRIAL MEMORANDUM by Resp. (C/S 04/29/14)		C 04/29/2014	
0019	05/09/2014	PMT	PRETRIAL MEMORANDUM by Petr. Gina Brasher Langley (C/S 05/05/14)		C 05/09/2014	
0020	05/19/2014	HEAR	HEARING BEFORE JUDGE COHEN AT BIRMINGHAM, AL RESP. 2-20-14 MOTION TO DISMISS OF LACK OF JURISDICTION -- C.A.V. RESP. 5-19-14 MOTION TO DISMISS OF LACK OF JURISDICTION -- C.A.V.	CAV 05/19/2014		
0021	05/19/2014	M073	MOTION TO DISMISS FOR LACK OF JURISDICTION by Resp. (C/S 05/19/14) (EXHIBITS)	ORD 11/12/2014	C 06/02/2014	
0022	06/23/2014	OBJ	OBJECTION TO MOTION TO DISMISS FOR LACK OF JURISDICTION & MOTION FOR RELIEF, MOTION FOR SANCTIONS AGAINST THE RESPONDENT & MOTION FOR REIMBURSEMENT OF DAMAGES BY RESPONDENT by Petr. Gina Brasher Langley (C/S 06/18/14) (EXHIBITS)	ORD 11/12/2014	C 06/27/2014	
0023	07/09/2014	TRAN	TRANSCRIPT OF MAY 19, 2014 RECEIVED. (CALENDAR CALL)			
0024	11/12/2014	O	ORDER THAT SO MUCH OF PETR'S. OBJECTION FILED 6/23/14 THAT IS A MOTION FOR RELIEF, MOTION FOR SANCTIONS AGAINST THE RESPONDENT & MOTION FOR REIMBURSEMENT OF DAMAGES IS DENIED.		B 11/12/2014	
0025	11/12/2014	OD	ORDER OF DISMISSAL ENTERED, JUDGE COHEN. RESP'S. MOTION TO DISMISS FOR LACK OF JURISDICTION FILED 5/19/14 IS GRANTED. RESP'S. MOTION TO DISMISS FOR LACK OF JURISDICTION FILED 2/20/14 IS DEEMED MOOT. THIS CASE IS DISMISSED FOR LACK OF JURISDICTION.		B 11/12/2014	
0026	11/25/2014	M120	MOTION TO VACATE ORDER OF DISMISSAL by Petr. Gina Brasher Langley (C/S 11/12/14)	DNM 11/26/2014	B 11/26/2014	
0027	11/26/2014	DNM	DENIED MOTION TO VACATE ORDER OF DISMISSAL by Petr. Gina Brasher Langley		B 11/26/2014	

05/22/2015

8-8-16




Plaintiff reesponse 8-8-16

EXHIBIT *for* PAGE *24*No. 1:16-cv-00206-PEC *12*

Chief Judge Patricia F. Campbell-Smith

Page 3 of 3

Docket No. 027396-12

							INDEX
NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M	
APPELLATE PROCEEDINGS							
	0028	02/13/2015	NOAP	NOTICE OF APPEAL BY PETR(S). TO U.S.C.A. 11TH CIR. (FEE PD.) (C.A.#15-10791) (C/S 02/07/15) (EXHIBIT)	/	B 02/18/2015 C	
	0029	02/18/2015	NOFC	NOTICE OF FILING W/ COPY OF NOT. OF APP. SENT TO THE PARTIES.	/	B 02/18/2015 C	
	0030	03/16/2015	ROA	RECORD ON APPEAL MAILED TO CLERK,U.S.C.A. 11TH CIR. (1 VOL. OF REC.)	/		

05/22/2015

8-8-16
 Plaintiff response 8-8-16
 EXHIBIT 100 PAGE 34
 No. 1:16-cv-00206-PEC 12
 Chief Judge Patricia E. Campbell-Smith

UNITED STATES TAX COURT
400 SECOND STREET, N.W.
WASHINGTON, D.C. 20217

November 23, 2012

NOTIFICATION OF RECEIPT OF PETITION

Docket No.: 27396-12

Name of Case: Gina Brasher Langley

v. COMMISSIONER OF INTERNAL REVENUE

The Court received and filed your petition on November 09, 2012 and served it on respondent on November 23, 2012.

(X) Filing Fee Paid.

(X) Request for Place of Trial at Birmingham, AL.

Your Docket Number: Include the docket number given above for your case on all papers and correspondence that you send to the Tax Court. Do not include your Social Security or Taxpayer Identification numbers on any documents you file with the Court, except on Form 4.

For Further Information by Mail: To receive a booklet and a DVD with information about proceeding in the Tax Court, complete and return the enclosed card or write the Clerk of the Court at the address above.

Internet Access: If you have Internet access, you may obtain information on the Tax Court's Web site at www.ustaxcourt.gov and selecting "Taxpayer Information".

eAccess and eFiling: Information about how to register for eAccess is attached.

Change of Address: You must notify the Clerk of the Court if you change your address. See Tax Court Form 10, Notice of Change of Address, under "Forms" on the Tax Court's Web site. Failure to notify the Clerk of the Court of a change of your address can mean you do not receive notices and documents essential to your case and can lead to dismissal of your case.

Robert R. Di Trolio
Clerk of the Court

5/19/14 Petitioner's Stipulation of Facts

Exhibit 3

Page 1 of 23

Pro Se:

Gina Brasher Langley
700 Oak Street
Neptune Beach, FL 32266

27396-12
P SOF
S 19-14
Exhibit

8-8-16
Plaintiff response
exhibit 1001 PAGE 44
No. 1:16-cv-00206-PEC 12
Chief Judge Patricia E. Campbell-Smith

R317 PF-00 pg 46

pg 46 #1510791C

UNITED STATES TAX COURT

www.ustaxcourt.gov

8-8-16

Plaintiff response

EXHIBIT *four* PAGE *5*No 1:16-cv-00206-PEC *of 12*

Chief Judge Patricia E. Campbell-Smith

(FIRST) (MIDDLE) (LAST)

Gina Bracker Langley
(PLEASE TYPE OR PRINT) Petitioner(s)

v.

Docket No.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

☒ Notice of Deficiency☒ Notice of Determination Concerning Your Request for Relief From Joint and Several Liability. (If you requested relief from joint and several liability but the IRS has not made a determination, please see the Information for Persons Representing Themselves Before the U.S. Tax Court booklet or the Tax Court's Web site.)☐ Notice of Determination

Concerning Collection Action

☐ Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S):

*0297222112 8-27-12 exhibit one pgs one and two*3. Provide the year(s) of period(s) for which the NOTICE(S) was/were issued: *Case 0757962319 10-17-12 exhibit two pgs 1-2 0340297484711 10-22-1*

4. SELECT ONE OF THE FOLLOWING:

If you want your case conducted under small tax case procedures, check here:

☐ (CHECK

If you want your case conducted under regular tax case procedures, check here:

☒ ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

After taking into account all facts and circumstances it would be inequitable to hold Gina Langley liable for my ex spouses 1/2 share of marital debt 1040 tax due to an abstract deadline that expired prior to the rendition of a Final Order in the dissolution of marriage. Tax that was due on the capital gain of investment property sold after filing for divorce but prior to a rendition of a Final Order on the dissolution of marriage. Points of disagreement one thru sixteen are attached as exhibit 4 pages one thru four.

3h

#1510791C

T.C. FORM 2 (REV. 5/11)

R-~~10~~ PF-~~10~~

pg. 44

ymh

- (1) It is a violation of FL Statute 837.021 (Perjury by contradictory Statements) that I paid \$42,273.56 in marital ^{joint} 1040 tax in 2005 and 2006 while the state of Florida has ordered in the Final Order of the Dissolution of Marriage that I paid no debt from August 2004 thru July 2006.
- (2) Statements, official transcripts, motions, in 13 State of Florida Court cases, 2 Federal cases, 12 appeals, 1 motion to the Florida Supreme Court since 2004, thru the present.

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- ☒ A copy of the Determination or Notice the IRS issued to you exhibits one thru three
☒ Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
☒ The Request for Place of Trial (Form 5) ☒ The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

Lina Brasler Leley
SIGNATURE OF PETITIONER

11-4-12
DATE

(904) 469-4397
(AREA CODE) TELEPHONE NO.

700 Oak St
MAILING ADDRESS

Neptune Beach FL 32266
CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): Florida

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE

(AREA CODE) TELEPHONE NO.

MAILING ADDRESS

State of legal residence (if different from the mailing address): _____

8-8-16
Plaintiff response
EXHIBIT four PAGE 4
No 1:16-cv-00206-PEC of 12
Chief Judge Patricia E. Campbell-Smith

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)

NAME OF COUNSEL

TAX COURT BAR NO.

MAILING ADDRESS, CITY, STATE, ZIP CODE

DATE

(AREA CODE) TELEPHONE NO.

R-3h PF -

pg 45 ⁴¹³⁶ #1510791E

In reply refer to: 0297222112
 Aug. 27, 2012 LTR 3657C E0
 76 200412 30

00017525
 BODC: WI

GINA B LANGLEY

8-8-16
 Plaintiff response
 EXHIBIT *FOUR* PAGE *7*
 No 1:16-cv-00206-PEC *013*
 Chief Judge Patricia E. Campbell-Smith

025417

Social Security Number: [REDACTED] 76
 Form: 1040
 Tax Year(s): 2004

Contact Person: Mrs. Ryan
 Employee Identification Number: 1000197722
 Contact Telephone Number: 1-866-897-4270 ext 8125
 FAX Number: 859-669-3717

Dear Taxpayer:

We received Form 8857, Request for Innocent Spouse Relief. You didn't meet the basic eligibility requirements because:

Our records show no amount is currently owed for the tax year(s) 2004.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. (Visit www.irs.gov or call 1-800-TAXFORM to get a copy of this publication.)
- Call the contact person shown on the first page of this letter between 6:30 a.m. and 3:00 p.m.(ET), or

Write to us at the address on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you.

Daytime phone number () _____

Best time to call during the day: _____

Remember to keep a copy of this letter for your records.

*11-412 Tax Petition
 exhibit one
 page one of two*

**IRS**Department of the Treasury
Internal Revenue ServiceACS SUPPORT - STOP 5050
PO BOX 219236
KANSAS CITY, MO 64121-9236

Case 1:16-cv-00206-PEC Document 24 Filed 09/09/16 Page 43 of 188

WI

Date:

OCT. 17, 2012

Taxpayer Identification Number:

76

C 01

71617617928367862944

Case Reference Number:
0757962319

Caller ID: 709806

Contact Telephone Number:

TOLL FREE: 1-800-829-7650

BEST TIME TO CALL:

MON - FRI 8:00 AM TO 8:00 PM LOCAL
ASISTENCIA EN ESPANOL 1-800-829-7650GINA B LANGLEY
[REDACTED]
[REDACTED]

001645

**CALL IMMEDIATELY TO PREVENT PROPERTY LOSS
FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING****WHY WE ARE SENDING YOU THIS LETTER**

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by taking, which is called levying, property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

WHAT YOU SHOULD DO

This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:

- Pay the full amount you owe, shown on the back of this letter. When doing so,
 - Please make your check or money order payable to the United States Treasury;
 - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

WHAT TO DO IF YOU DISAGREE

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope



257270076103

11-4-12 Tax Refund
exhibit two
page two
one

8-8-16

Plaintiff response

EXHIBIT *form* PAGE 8

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Automated Collection System

Letter 1058 (Rev. 05-2002)(LT-11)

page two of 10/17/2012

letter via cm 71617617928367862944

Pay By Date: 11-20-2012

Account Summary		GINA B LANGLEY		XXX-XX-0076	
Type of Tax	Period Ending	Assessed Balance	Accrued Interest	Late Payment Penalty	Total
1040	12-31-2006	109.35	12.13	0.00	121.48
1040	12-31-2008	863.30	100.35	133.92	1,099.57
1040	12-31-2009	2,856.48	144.10	374.38	3,374.96
1040	12-31-2010	587.58	29.16	99.47	716.21

where is
refund?
line 846
exhibit A
page 32 of 40
OK 5/20/12

incorrect

Total Amount Due \$ 5,312.22

Type of Tax	Period Ending	Name of Return
		8-8-16 Plaintiff response EXHIBIT <i>four</i> PAGE 4/9 No 1:16-cv-00206-PEC Chief Judge Patricia E. Campbell-Smith
		11-4-12 Tax Petition exhibit two page two of two.
		17267-13

Respondents Declaration, Petitioners
objection

exhibit A pg 6 of 40

4-5-14

Department of the Treasury - Internal Revenue Service
Respondents Declaration
Docket No. 17267-13L
Exhibit A

In reply refer to: 0297404711
Oct. 22, 2012 LTR 3657C E0
76 200412 30

00014105
BODC: WI

GINA B LANGLEY
[REDACTED]
[REDACTED]

8-8-16
Plaintiff response
EXHIBIT *four* PAGE *10*
No 1:16-cv-00206-PEC *12*
Chief Judge Patricia E. Campbell-Smith

017360

Social Security Number: [REDACTED] 76

Form: 1040
Tax Year(s): 2004

Contact Person: Mrs. Larison
Employee Identification Number: 1000196203
Contact Telephone Number: 1-866-897-4270 X8156
FAX Number: 1-855-277-9040

Dear Taxpayer:

Thank you for your correspondence received 09262012.

There is currently no amount owed and we have made no additional assessments for tax year(s) 2004. If in the future you are contacted regarding any changes to your return, that will result in a balance due, you may re-file the Form 8857, Request for Innocent Spouse Relief. *false*

Per IRC Section 6511, a claim for a refund must be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expire later. Your 2004 return was filed on April 15, 2005 and the tax was paid February 24, 2006. You filed your Form 8857 on June 5, 2009, which was after the claims period had expired.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. (Visit www.irs.gov or call 1-800-TAXFORM to get a copy of this publication.)
- Call the contact person shown on the first page of this letter between 7:30 a.m. and 4:30 p.m.(ET), or
- Write to us at the address on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you.

Daytime phone number () _____

11-4-12 Tax Section
exhibit three

RECEIVED

Case 1:16-cv-00206-PEC Document 24 Filed 09/09/16 Page 46 of 188

SEC



US TAX COURT
eFILED

DEC 05 2012

10:33 AM

DEC. 05 2012

UNITED STATES TAX COURT

GINA BRASHER LANGLEY,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 27396-12

Filed Electronically

8-8-16

Plaintiff response

EXHIBIT *four*


No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

PAGE *11/12*

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits and denies as follows:

1. Denies respondent sent petitioner a Notice of Deficiency or Notice of Determination. 
2. Denies a Notice was sent; admits respondent issued Letters 3657C on August 27, 2012, and October 22, 2012.
3. Denies.
4. No response needed.
5. Denies for lack of sufficient information all allegations in paragraph and attached exhibit. *Ap 118*
6. Denies for lack of sufficient information.
7. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

3-13-14
2939

1-8-16

complaint attached/C

pg 11 of 48

2 pg 302

SERVED Dec 11 2012

3-13-14

27396-12

Petitioner's Objection

exhibit K

page one of two

5/19/14 Petitioner's Stipulation of Fact

Exhibit 4

Page 49 of 62

Docket No. 27396-12

- 2 -

8-8-16
Plaintiff response
EXHIBIT *four* PAGE *130*
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

WHEREFORE, it is prayed that the relief sought in the petition be denied.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: 12/05/2012

By: *John F. Driscoll*
JOHN F. DRISCOLL
Associate Area Counsel
(Small Business/Self-Employed)
Tax Court Bar No. DJ0797

Date: 12/05/2012

Clint J. Locke
CLINT J. LOCKE
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. LC0405
801 Tom Martin Dr
Rm 257
Birmingham, AL 35211
Telephone: (205) 912-5465

APB 119

OF COUNSEL:
THOMAS R. THOMAS
Division Counsel
(Small Business/Self-Employed)
ELLEN T. FRIBERG
Area Counsel
(Small Business/Self-Employed:Area 3)

*1- 8-16
Complaint
attachment C
pg 12 of 18*

*Petition.
27396-12
Respondent's Answer to Petitioner
12-5-12*

*31314
27396-12
Petitioner's Objection
Exhibit K
pg 2 of two*

2 pg 303

ex 4

5/19/14 Petitioner's Stipulation of Fact
Exhibit *4*
Page 50 of 62

27316-12
tens
petition

8-12
JRS
exhibit A
pg 1 of 48

Gina Langley
1418 Pinewood Rd.
Jacksonville Beach, FL 32250

December 15, 2006

November 25, 2008

Internal Revenue Service
Atlanta Ga. 39901-0002

Re: Internal Revenue Service Ruling

Ss # [REDACTED] 6

Ss# [REDACTED] 5

1120 S corp ID no: [REDACTED] 4

To Whom it may concern:

In 1995 Monroe Smith, and Langley Mechanical Contractors was formed, in part by a \$25,000.00 check written by Jerry Brasher, the father of [REDACTED] 6.

On 11/29/04 that corporation, EI # [REDACTED] 4, was dissolved.

On June 26, 2006 a final judgment in the dissolution of marriage was entered for [REDACTED] 6 and [REDACTED] 5. That final order is in appeal.

In that order, it states that [REDACTED] 35 [REDACTED] claims the \$25,000.00 was a gift. From 1995 through 2005 # [REDACTED] 76 and # [REDACTED] 35 filed joint federal 1040 tax returns. No gift was ever claimed on any tax return and [REDACTED] 6 the daughter of Jerry Brasher, contends that the \$25,000.00 was a loan. Jerry Brasher has the cancelled check (the memo of that cancelled does not say it was a gift). Jerry Brasher contends that he is also due interest at the prime rate plus 1 1/2 % on that loan. The capital contribution was clearly noted in the balance sheet of the corporation.

In 1997, [REDACTED] 5, purchased all the shares of MSL corporation. [REDACTED] 6 was never paid any money for her shares.

For 2005, # [REDACTED] 76 plans to file married but filing separately. However, is unclear how to treat her loss on the sale of the corporation, or should the joint 2004 federal 1040 be amended to correctly reflect the accumulated adjustments account, and loss on the sale of the corporation as well as the loan investment in the corporation. Barney Langley's claim of a 25,000 gift was never [REDACTED]

it was recorded as capital stock reported as income. The final Order of the Dissolution of Marriage states "the parties are jointly responsible for any tax consequences of Business dealings." The 25,000.00 was a loan that Jerry Brasher claims is secured by 700 Oak St. Neptune Beach

pg 20 of 22
Motion for Contemp
11/26/08

4-15-09 11
IRS Form 8857
pg 12 of 63
11/11/11

8-8-16
Plaintiff response 8-8-16
EXHIBIT 10 PAGE one of 10
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

9-10-12

IRS
exhibit
pg 24 of 23
tax
advisory
group

because

SUZANNE W. GREEN, P.A.

001

appendix A pg 45

Complaint

2-8-16
USCF

SUZANNE WORRALL GREEN, P.A.
4300 Marsh Landing Blvd., Suite 203
Jacksonville Beach, Florida 32250
(904) 280-8770

Suzanne W. Green, P.A.

Certified Family Mediator

Jamie M. Mazzeo, LA

June 8, 2005

Via Facsimile
E. Warren Parker, Jr.
8777 San Jose Blvd. Suite 301
Churchill Park
Jacksonville, Florida 32217

733-2919

Re: Langley v. Langley
Case No.: 16-2004-DR-009042
Division: FM-E

Dear Chip:

8-8-16
Plaintiff response
EXHIBIT A v2 PAGE 24
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

To date, I have not received a response from you with regard to my letter to you dated May 25, 2005, and the proposed partial distribution of escrowed funds. I have also not received a response to my client's request for copies of the cancelled checks for the payments to the Internal Revenue Service for the 2003 and 2004 taxes or a copy of the 1040s for 2004. Because of the lack of response, Mr. Langley had no other choice but to pay for the down payment on his son's surgery for which he should be reimbursed.

Therefore, in an effort to reduce the parties' debt liability, including a recent tax liability for 2004 because of an apparent error that Mrs. Langley made on the tax returns, he proposes the following distribution from the parties' escrowed monies which currently totals \$79,163.92:

1.	Internal Revenue Service 2003 Income Tax	\$ 914.00
2.	Internal Revenue Service 2004 Income Tax	\$ 37,493.90
3.	Internal Revenue Service 2004 Error on Income Tax Return	\$ 4,265.38
4.	2004 Property Taxes on 700 Oak Street	\$ 2,348.29
5.	Onyx Acceptance Corporation 2000 Jeep Wrangler	\$ 12,848.45
6.	Oral Surgeon Michael W. Kessler, DDS	\$ 2,070.00
7.	Home Depot Credit Card (Mr. Langley's)	\$ 2,353.49
8.	Home Depot Credit Card (Mrs. Langley's)	\$ 8,278.49
9.	Lowe's Credit Card	\$ 2,479.59
		<u>\$77,641.59</u>

already
paid Gina Langley's
attorney on
checks
pg 8

4-15-11
IRS Form 9857
exhibit 4
pg 56 of 1

Page ____ of ____ of the mother's

Motion 3/16/07

Re: case 1DO6-3851

Re: 16-2004-DR-9042-FMXX

Attachment 19 page 5 of 53

5/9/07
attachment D
pg 85 of 25

5-27-09
0-1

11-10-09 letter IRS
pg 14 of 16

complaint
9/12/08
pg 16 of 37

SUZANNE WORRALL GREEN, P.A.
4300 Marsh Landing Blvd., Suite 203
Jacksonville Beach, Florida 32250
(904) 280-8770

Suzanne Worrall Green, Esquire*

* Certified Family Mediator

Janie M. Mazzeo, L.A.
Sharon Bass, Paralegal

October 17, 2005

733-2919

U.S. Mail & Facsimile
E. Warren Parker, Jr.
8777 San Jose Blvd. Suite 301
Churchill Park
Jacksonville, Florida 32217

Re: Langley v. Langley
Case No: 16-2004-DR-009042
Division: FM-E

Dear Chip:

Pursuant to the Court's Order, please find below the Parties' minimum monthly payments (known to Mr. Langley) that should be paid immediately out of the Parties' escrowed monies in your trust account:

Chase Card Services	\$ 531.00
Discover	\$ 57.00
Bank Card Services	\$ 432.00
Lowe's	\$ 61.00
Home Depot	\$ 62.00
Scars	\$ 266.00
IRS - DL 11-8-05 or Levy	\$ 2,225.66
	<u>\$ 3,634.66</u>

According to your client's answer in Response to number 4 of the Wife's Response to Husband's Emergency Motion to Protect the Marital Assets and for Child Support, she "...very much wishes to pay down debts." We have sent several letters to your office asking that the IRS be paid in full as well as other marital debt so that the Parties do not accrue more penalties and interest.

If there are other marital payments due for October or November that your client wishes to pay, please add it to the list and let us know so that we can agree to payment of the above IMMEDIATELY pursuant to the Court's Order.

I look forward to hearing from you within the next day or two.

Sincerely,

Suzanne Worrall Green
Suzanne Worrall Green

SWG:jmm
cc: Mr. Barney Langley
Mr. David Todd

8-8-16
Plaintiff response
EXHIBIT five PAGE 3d
No 1:16-cv-00206-PEC 10
Chief Judge Patricia E. Campbell-Smith

PARKER & DUFRESNE

Attorneys at Law

Donald M. DuFresne
E. Warren "Chip" Parker, Jr.
Patricia L. Parker

8777 San Jose Boulevard
Churchill Park, Suite 301
Jacksonville, Florida 32217

Telephone (904) 733-7766
Facsimile (904) 733-2919
www.inslawcenter.com

October 17, 2005

Suzanne W. Green, Esquire
4300 Marsh Landing Boulevard, Suite 203
Jacksonville Beach, Florida 32250

RE: Langley v. Langley

Dear Suzanne:

I am in receipt of your letter of even date. In his order, Judge McCaulie made it clear that the trust money is to be utilized "for the sole purpose of paying the minimum monthly payments on the marital credit card debt." To that end, please have Mr. Langley supply me with a copy of the bank statements, and I will make checks payable to those banks per the stated minimum payment required. I do not believe the Order authorizes me to pay the IRS levy, but Ms. Langley has assured me that she has worked out arrangements with the IRS regarding this indebtedness.

Sincerely,

E. Warren Parker, Jr.

EWPIJr.:tm

Cc: Gina Langley
John David Todd, Esquire

8-8-16
Plaintiff response
EXHIBIT Ave PAGE 4/1
No 1:16-cv-00206-PEC 10
Chief Judge Patricia E. Campbell-Smith

He should not
have responded

Question
screw bank
payments

pg 20
Court
swire
17

IN THE CIRCUIT COURT, FOURTH
JUDICIAL CIRCUIT, IN AND FOR DUVAL
COUNTY, FLORIDA.

CASE NO.: 16-2004-DR-009042
DIVISION:

IN RE THE MARRIAGE OF:

GINA B. LANGLEY

Petitioner/Wife

and

BARNEY JOSEPH LANGLEY

Respondent/Husband

8-8-16

Plaintiff response 8-8-16

EXHIBIT *five*

PAGE *5*

No. 1:16-cv-00206-PEC

410

Chief Judge Patricia E. Campbell-Smith

*motion to support
appellant's
initial brief
pg 20*

PARKER & DuFRESNE, P.A.'s
MOTION FOR ORDER ALLOWING DEPOSIT INTO COURT REGISTRY

COMES NOW the law firm of Parker & DuFresne, P.A. (Hereinafter "the firm") and moves this court, pursuant to Civil Procedure Rule 2.060(j), for an order allowing the firm to deposit marital funds into the Court's Registry, and in support would say:

1. Pursuant to an agreement between the parties, proceeds from the sale of a marital asset were deposited into the firm's trust account. The current balance of the funds is \$40,166.02.

2. The firm *quit and stated then* ~~has simultaneously filed a motion to withdraw as attorney~~ for the Petitioner/Wife, Gina B. Langley, and John David Todd, Esquire has previously filed a Notice of Appearance as the wife's new attorney.

3. In its Order Denying Husband's Motion to Protect Marital Assets and for Child Support dated October 10, 2005, this court ordered, "The parties may utilize the money in the Wife's attorney's trust account for the sole purpose of paying the minimum monthly payments on the marital credit card debts." (Emphasis added.) This firm should not be required to act as an uncompensated trustee of these marital funds.

*27396-12
1-813 reply
exh 46*

*1-D11-2612
appellants appendix to
initial brief
DA 130 A154 6 3-11-10*

5/19/14 Petitioner's Stipulation of Fact
Exhibit *7*
Page *175*

be held in the Court's registry pending equitable division thereof.

pg 24
Court services
12/23/15

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to Gina B. Langley, 1418 Pinewood Rd., Jacksonville Beach, FL 32266; Suzanne Worrall Green, Esquire, 4300 Marsh Landing Blvd., Suite 203, Jacksonville Beach, FL 32250; and John David Todd, Esquire, 6817 Southpoint Parkway, Suite 1501, Jacksonville, Florida 32216 via U.S. Mail on this 17 day of November, 2005.

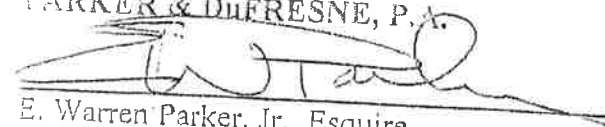
↑
1-1-05?

email
10-5-05

do not
contact office?

How did he
file a motion after
he quit?

PARKER & DUFRESNE, P.A.


E. Warren Parker, Jr., Esquire
Florida Bar No.: 958506
3777 San Jose Boulevard
Churchill Park, Suite 301
Jacksonville, Florida 32217
(904) 733-7766

8-8-16
Plaintiff response
EXHIBIT AVE PAGE 6
No 1:16-cv-00206-PEC after
Chief Judge Patricia E. Campbell-Smith

motion to supplement
pg 5 of 5
11-13-16

1-D11-2642
appellant's appendix to
initial brief
pg 131 of 154-6 3-11 x

5/19/14 Petitioner's Stipulation of Fact
Exhibit 126 Page of 7
27396-12
17267-13

27396-12
1-8-13 reply
exh C
26946

2009/11/3
Hester



Gina Langley
1418 Pinewood Rd.
Jacksonville Beach, Fl. 32250

July 27, 2006

Suzanne W. Green, Esquire
4300 Marsh Landing Blvd.
Suite 203
Jacksonville Beach, Fl. 32250
Attorney for father

Re: case no: 16-2004-DR-9042-FMXX-MA
16-2003-DR-00353-DVXXMA
16-2004-DR-009042-FMXX-MA

Ms. Green,

I request that you produce the details of the escrow account held by you for the above cases within 5 days. Please provide the current balance of the escrow account, the amount of each check written, the name of whom the check was payable to, and the dates the checks were written. Please provide the information from Jan 1, 2005 to July 27, 2006.

Sincerely,



Gina Langley

8-8-16
Plaintiff response 8-8-16
EXHIBIT *five* PAGE *7*
No. 1:16-cv-00206-PEC *of 10*
Chief Judge Patricia E. Campbell-Smith

Certificate of Service

I hereby certify that a copy hereof has been furnished to Suzanne Worrall Green, Esquire, 4300 Marsh Landing Blvd., Suite 203, Jacksonville Beach, Fl. 32250, by US Mail and Certified Mail this 27th day of July, 2006.

Gina Langley


Gina Langley
1418 Pinewood Rd.
Jacksonville Beach, Fl. 32250
Mother of Abby, Morgan, and Josh

2010-CM-3932
Heavy 4.5-11
exhibit 20 plain
pg 243

27396-12
1-8-13 reply
exh C
31 of 46

Page *6* of *30* of the mother's sixth
Ammed to motion to set aside order
Re: case 1DO6-3851
Re: 16-2004-DR-9042-FMXX

4300 Marsh Landing Blvd., Suite 203
Jacksonville Beach, Florida 32250
Telephone: (904) 280-8770
Facsimile: (904) 273-0571

Suzanne W. Green, Esquire *

* Certified Family Mediator

Sharon Bass, Paralegal
Barbara Kidd, Paralegal

August 18, 2006

James N. Watson, Jr., Bar Counsel
The Florida Bar
Tallahassee Branch Office
651 East Jefferson Street
Tallahassee, FL 323900-2300

Re: Gina Langley; TFB File No.: 2007-00,129(4C)

Dear Mr. Watson:

8-8-16
Plaintiff response
exhibit *FILE* PAGE *8*
No. 1:16-cv-00206-PEC *910*
Chief Judge Patricia E. Campbell-Smith

This letter is in response to the above referenced Complaint. I represented Mr. Barney Langley in a divorce action between the parties. Mrs. Gina Langley (Complainant) was represented by two separate counsels during the matter. In response to Mrs. Langley's allegations, I have enclosed a copy of the Final Judgment of Dissolution of Marriage. Furthermore, I have enclosed numerous copies of correspondence and communications to Mrs. Langley's counsel and to Mrs. Langley directly after the pendency of the case.

Specifically, please find a copy of my correspondence to the Complainant's counsel dated June 29, 2006 regarding the funds held in my escrow account. The court required me to hold funds from the sale of a home by the parties. When requested, I was to pay marital debts with those funds. Mrs. Langley's attorney made some payments while the funds were in his possession, however the court then directed me to hold the funds because her attorney was not properly accounting for the paid debts. Pursuant to the Final Judgment, I forwarded a check to Mr. J.D. Todd (counsel of record for Mrs. Langley) made payable to Mrs. Langley. Please find a copy of my correspondence to Complainant's counsel dated July 14, 2006 which was faxed and mailed. Also, a copy of the printout from the escrow funds account was provided. I have included a copy of the fax cover sheet and activity report evidencing the faxed correspondence was successful and a copy of correspondence directly to the Complainant dated August 2, 2006 wherein I forwarded copies of the letters previously sent to her attorney, J.D. Todd.

With regards to the "statements or allegations" by Mrs. Langley, I will try to respond as best as possible. Mrs. Langley makes numerous references to "excerpts"

*Dr. Bloomfield
attachment to
pg one of two
3/12/07*

*10-27-09 letter
attachment B
pg 4 of 5*

*27396-12
reply 1-8-13*

*exh D
2 of 12*

*complaint #1
9/12/08
pg 35 of 55*

5/19/14 Petitioner's Stipulation of Fact
Exhibit *47* Page of *7*

from the final hearing. Please be advised that neither party requested a court reporter for the final hearing. Therefore, there is not a transcript of the hearing which consisted of two days (unconsecutive). X

Upon reviewing the complaint, I see comments from Mrs. Langley, but I am unable to respond to the "allegations" as they are mere statements. I am unable to admit or deny, nor do I have the ability to comment to each statement as they appear to be in a rambling form. The statements are broken and without any clear or precise allegations. I believe the Final Judgment of Dissolution of Marriage along with the copies of my correspondence to Mrs. Langley and her counsel clarifies any "allegation" made by Mrs. Langley. With regard to "excerpts" from the final hearing, these are merely Mrs. Langley's perception of the events of the hearing and not fact. The Circuit Court Judge outlined his findings of facts in the Final Judgment which should be taken into consideration upon review of the Complaint by Mrs. Langley.

In the meantime, should you require anything further or need further explanation please advise.

Respectfully submitted,
SUZANNE WORRALL GREEN, P.A.


Suzanne W. Green, Esquire

SWG/bk
Enclosures

cc: Ms. Gina Langley
1418 Pinewood Road
Jacksonville Beach, FL 32250

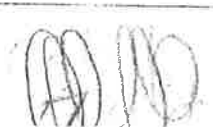
8-8-16
Plaintiff response
EXHIBIT five PAGE 9
No 1:16-cv-00206-PEC of 10
Chief Judge Patricia E. Campbell-Smith

Dr. Bloomfield
Attachment 6
pg 2 of 2
3/12/07

Complaint #1
9/12/08
pg 36 of 59

10-27-09 letter
Attachment B
09 5 of 5

27396-12
reply 1-8-13
exch B
3 of 12



5/19/14 Petitioner's Stipulation of Fact
Exhibit 7
Page 48 of 108

Pursuant to Rule 3-7.1(f), Rules of Discipline, you must execute the appropriate disclosure paragraph below and return the form to this office within 15 days. The rule provides that the nature of the charges be stated in the notice to your firm; however, we suggest that you attach a copy of the complaint.

CERTIFICATE OF DISCLOSURE

I HEREBY CERTIFY that on this 18 day of August, 2006, a true copy of the foregoing disclosure was furnished to me, a member of my present law firm of Suzanne W. Green, P.A. and/or to _____, a member of the law firm of _____, with which I was associated at the time of the act(s) giving rise to the complaint in TFB File No. 2007-00,129(4C).

Suzanne W. Green
Suzanne Worrall Green

CERTIFICATE OF DISCLOSURE (Corporate/Government Employment)

I HEREBY CERTIFY that on this _____ day of _____, 200____, a true copy of the foregoing disclosure was furnished to _____, my supervisor at _____ (name of agency), with which I was associated at the time of the act(s) giving rise to the complaint in TFB File No. 2007-00,129(4C).

Suzanne Worrall Green

CERTIFICATE OF NON-LAW FIRM AFFILIATION (Sole Practitioner)

I HEREBY CERTIFY to The Florida Bar on this _____ day of _____, 200____, that I am not presently affiliated with a law firm and was not affiliated with a law firm at the time of the act(s) giving rise to the complaint in TFB File No. 2007-00,129(4C).

Suzanne Worrall C

8-8-16
Plaintiff response
EXHIBIT FILE PAGE 10
No 1:16-cv-00206-PEC of 10
Chief Judge Patricia F. Campbell-Smith

Page 18 of 26 of the mother's
Index of record 10/11/06
Re: case 1D06-3831
Re: 16-2004-DR-9042-FMXX
Attachment 12 page 3 of 23

10-27-09 letter
attachment B
pg 3 of 5

2739612
reply 1-813
exh. D

COPY

5/19/14 Petitioner's Stipulation of Fact
Exhibit 7
Page 49 of _____

In the United States Court of Federal Claims

No. 16-206C

(Filed: August 1, 2016)

GINA BRASHER LANGLEY,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

ORDER

8-8-16
Plaintiff response
EXHIBIT *51X* PAGE 6
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

Plaintiff filed a sur-reply on July 29, 2016 to defendant's reply, filed on July 14, 2016, ECF No. 17. Plaintiff claims that defendant perjured itself by denying that plaintiff filed her 1040x tax refund claim, by stating falsely that plaintiff had failed to prove a cause of action, and by alleging erroneously that the court lacks jurisdiction over plaintiff's claims. Sur-reply 3.

The court is mindful of the Federal Circuit's guidance that "a court should not consider new evidence presented in a reply without giving the other party an opportunity to respond." Acumed LLC v. Stryker Corp., 551 F.3d 1323, 1332 (Fed. Cir. 2008) (citing Provenz v. Miller, 102 F.3d 1478, 1483 (9th Cir.1996)). But here, defendant has not raised any new issues or present additional evidence that would warrant giving plaintiff an additional opportunity to respond. Moreover, in her sur-reply, plaintiff simply repeats the arguments she made in response to defendant's amended motion to dismiss. Pl.'s Resp. to Def.'s Am. Mot. 4, 9, 12-13, 15.

The court **DENIES** plaintiff's attempt to file an unrequested sur-reply and directs the Clerk's Office to return the document to plaintiff.

IT IS SO ORDERED.

Patricia E. Campbell-Smith
PATRICIA E. CAMPBELL-SMITH
Chief Judge

*exh 6
p51*

Gina Brasher Langley
700 Oak St.
Neptune Beach, Fl. 32266
account number 172481-0088

July 26, 2016

Clerk, USFCC
717 Madison Place, NW
Room 103
Washington DC 20439

Re: No: 1:16 cv 00206PEC
Chief Judge Patricia E. Campbell-Smith

Dear Clerk,

Please accept for Filing:

1. The original and two copies of Plaintiff's Sur-Reply pages one to nineteen with attachments F pages one through six.

Most Sincerely,



Gina Brasher Langley

Form 1040 (2004)

*Barney and Gina Blangley 260-21-8735***FL**

Page 2

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37 Amount from line 36 (adjusted gross income)

38a Check ☐ You were born before January 2, 1940. ☐ Blind. ☐ Spouse was born before January 2, 1940. ☐ Blind. Total boxes checked: **38a**

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here. **38b**

39 Itemized deductions (from Schedule A) or your standard deduction (see left margin)

40 Subtract line 39 from line 37

41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33.

42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-

43 Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972

44 Alternative minimum tax (see page 35). Attach Form 6251

45 Add lines 43 and 44

46 Foreign tax credit. Attach Form 1118 if required

47 Credit for child and dependent care expenses. Attach Form 2441

48 Credit for the elderly or the disabled. Attach Schedule R

49 Education credits. Attach Form 8863

50 Retirement savings contributions credit. Attach Form 8880

51 Child tax credit (see page 37)

52 Adoption credit. Attach Form 8839

53 Credits from: a ☐ Form 8396 b ☐ Form 8859

54 Other credits. Check applicable box(es): a ☐ Form 3800

b ☐ Form 8801 c ☐ Specify _____

55 Add lines 46 through 54. These are your total credits

56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE

58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required

60 Advance earned income credit payments from Form(s) W-2

61 Household employment taxes. Attach Schedule H

62 Add lines 56 through 61. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

63 Federal income tax withheld from Forms W-2 and 1099

64 2004 estimated tax payments and amount applied from 2003 return

65a Earned income credit (EIC)

65b Nontaxable combat pay election

66 Excess social security and tier 1 RRTA tax withheld (see page 54)

67 Additional child tax credit. Attach Form 8812

68 Amount paid with request for extension to file (see page 54)

69 Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885

70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid

72a Amount of line 71 you want refunded to you

b Routing number c Type: ☐ Checking ☐ Savings

d Account number

73 Amount of line 71 you want applied to your 2005 estimated tax

Amount You Owe

74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55

75 Estimated tax penalty (see page 55)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ Yes. Complete the following. ☒ No

Designee's name

Phone no. () -

Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature (if a joint return, both must sign)

Date

Spouse's occupation

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

11-10-09 letter IRS
pg 18 and 11
exh 6
pg 55 of 63



KANSAS CITY MO 64999-0029

In reply refer to: 0975325315
Nov. 30, 2012 LTR 3884C 0
257-27-0076 200612 30
00027932
BODC: SB

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

8-8-16
Plaintiff response 8-8-16
EXHIBIT *seven* PAGE *one*
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Taxpayer Identification Number: 257-27-0076
Tax Period(s): Dec. 31, 2006 Dec. 31, 2008
Dec. 31, 2009 Dec. 31, 2010

Dear Taxpayer:

Thank you for your Form 12153, Request for a Collection Due Process Hearing, received Nov. 08, 2012.

Additional information is needed to expedite the processing of your request. Please contact me at 1-816-325-8900 by December 5, 2012. Tax Year 2007 does not qualify for a Collection Due Process Hearing.

The balance due for the above tax period(s) is \$5,351.68, which includes penalty and interest figured to December 20, 2012.

If we do not hear from you by Dec. 05, 2012, we will submit your Form 12153, Request for a Collection Due Process Hearing to the appropriate Appeals office.

If you have any questions about this letter, please call us at 1-816-325-8900 between the hours of 7:00 a.m. and 2:00 p.m. Monday through Friday. If this number is outside your local calling area, there will be a long distance charge to you.

Whenever you write, please include a copy of this letter and, in the spaces below, give us your telephone numbers along with the hours we can reach you.

Daytime telephone number () _____ Hours _____
Evening telephone number () _____ Hours _____

008618

Commissioner's
determination 6-25-13
served via CM 7011-1150-0002-1898-2101

Challenges to the Existence of Amount of Liability

You are disputing your liability, and have indicated that there remains \$72,163.92 of funds ordered with escrow in 2005 that remain unaccounted for by ex spouse's attorney on property sold that generated the 2004 tax paid in dispute.

Appeals Analysis of the Issue: You are precluded from raising the liability issued under CDP since you had a prior opportunity to dispute the liability when you petitioned Tax Court on November 4, 2012, and were later denied relief on December 5, 2012.

You raised no other issues

balancing of need for efficient collection with taxpayer concern that the collection action be no more intrusive than necessary

Required legal procedures were followed in issuing the notice of intent to levy, and giving the taxpayer of his appeal rights. The taxpayer was given the opportunity to raise relevant issues relating to the unpaid tax. IRC Section 6330 requires that the Settlement Officer consider whether any collection action balances the need for efficient collection of taxes with the legitimate concern that any collection action be no more intrusive than necessary. The issue in this case is whether a levy against the taxpayer's assets is appropriate. The taxpayer did not agree to the qualifying collection alternative proposed by the Settlement Officer to resolve the outstanding liability; or provide financial information needed to support an inability to pay. Therefore, the notice of intent to levy balances the need for efficient collection of the tax with your concern that the action be no more intrusive than necessary.

complaint
1-8-16
pg 9 of 48

8-8-16
Plaintiff response
EXHIBIT 37 PAGE 248
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Declaration of Clint Locke
3-4-14

Docket No. 17267-13L
Exhibit G pg 5 of 5

Commissioner's
determination 6-25-13
severed via CM 7011-1150-0002
1898-2101

If you do not petition the court within the time frame provided by law, your case will be returned to the originating IRS office for action consistent with the determination summarized below and described on the attached page(s). If you have any questions, please contact the person whose name and telephone number are shown above.

Summary of Determination

All required legal procedures were followed in issuing the Notice of Intent to Levy and advising you of your appeal rights. Levy action in this case balances the need for efficient collection of taxes with the legitimate concern that any collection action be no more intrusive than necessary. You did not agree to the terms of the proposed qualifying Streamlined Installment Agreement proposal to resolve your outstanding liability, or provide necessary documentation to support an inability to meet the terms of the qualifying Streamlined Installment Agreement proposal. The action by the Collection Division is fully sustained. You are being advised of this determination in writing and your right to judicial review.

Sincerely,

Cindy R. Kasminoff ←

Cindy R Kasminoff
Appeals Team Manager

Enclosure(s): Attachment

AP 9/17

8-8-16
Plaintiff response
EXHIBIT 3072A PAGE 348
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Complaint
1-8-16
pg 10 of 48

G 2 of 5

cat

Declaration
Clint Locke

3-4-14

Docket No. 17267-13L
Exhibit G 2 of 5

Challenges to the Existence of Amount of Liability

You are disputing your liability, and have indicate that there remains \$72,163.92 of funds ordered with escrow in 2005 that remain unaccounted for by ex spouse's attorney on property sold that generated the 2004 tax paid in dispute.

Appeals Analysis of the Issue: You are precluded from raising the liability issued under CDP since you had a prior opportunity to dispute the liability when you petitioned Tax Court on November 4, 2012, and were later denied relief on December 5, 2012.

You raised no other issues

Balancing of need for efficient collection with taxpayer concern that the collection action be no more intrusive than necessary

All required legal procedures were followed in issuing the notice of intent to levy, and advising the taxpayer of his appeal rights. The taxpayer was given the opportunity to raise any relevant issues relating to the unpaid tax. IRC Section 6330 requires that the Settlement Officer consider whether any collection action balances the need for efficient collection of taxes with the legitimate concern that any collection action be no more intrusive than necessary. The issue in this case is whether a levy against the taxpayer's assets is appropriate. The taxpayer did not agree to the qualifying collection alternative proposed by the Settlement Officer to resolve the outstanding liability; or provide financial information needed to support an inability to pay. Therefore, the notice of intent to levy balances the need for efficient collection of the tax with your concern that the action be no more intrusive than necessary.

*False
Contracted
Respondents
Answer to
petition
exhibit 8
pg 73 of 163*

*determination by Defendant
sustaining Levy on 6/25/13
by settlement officer. tax years 2006 etc*

*ordered on 6/26/14 to be
corrected per Judge Cohen. (Cohen)
by 10/24/14*

8-8-16
Plaintiff response
EXHIBIT 7-11 PAGE 4/18
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

*5-7-14
Respondent's Stipulation
Facts
pg 24-29*

Docket No. 17267-13L
Exhibit 7-J

App 108 of 140
complaint 2-8-16
US CFC

Upon due consideration and for cause, it is hereby

ORDERED that this case is remanded to respondent's Office of Appeals for further consideration. The parties shall meet at a reasonable and mutually agreed upon date and time but no later than August 25, 2014. It is further

ORDERED that on remand respondent shall assign an independent Appeals representative, not previously involved in this matter, to review the facts relevant to this case, to provide petitioner with an accounting of the payments applied and refunds made from 2004 through 2010, and to issue a supplemental notice of determination that corrects the prior errors and accurately states the reasons for the determination made. It is further

ORDERED that petitioner shall cooperate with the new Appeals representative and provide financial information in the format requested by that representative, without expecting or demanding curative action with respect to funds allegedly held by persons not parties to this case. It is further

ORDERED that on or before October 24, 2014, the parties shall, jointly or separately, report to the Court in writing as to the then current status of this case. It is further

ORDERED that petitioner's motion for sanctions against respondent filed May 19, 2014, is denied.

(Signed) Mary Ann Cohen
Judge

Dated: Washington, D.C.
June 26, 2014

8-8-16
Plaintiff response
EXHIBIT ~~seven~~ PAGE 5 of 8
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Complaint
01-8-16
attachment C
page 1 of 48

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GINA BRASHER LANGLEY,

Petitioner(s),

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

)
)
)
)
)
) **Docket No. 17267-13 L.**

ORDER

By Order dated October 23, 2014, the time was extended to November 24, 2014, for respondent to issue to petitioner, a supplemental notice of determination. It is hereby

ORDERED that on or before December 16, 2014, respondent shall provide to the Court the supplemental notice of determination previously ordered.

(Signed) Mary Ann Cohen
Judge

Dated: Washington, D.C.
December 3, 2014

SERVED Dec 03 2014

8-8-16
Plaintiff response
EXHIBIT *Seven* PAGE *618*
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

1-13-15
Judge Cohen2015-11
TC Memo Page
17267-13 -5-Memo opinion 2015-11
page 5 1-13-15

[*5] After numerous exchanges with petitioner, on June 25, 2013, the settlement officer issued a notice of determination sustaining the proposed levy. The notice was based in part on the Appeals representative's erroneous conclusions that the section 6015 claim had been decided against petitioner by the Court, when in fact the only thing that had happened by that time in docket No. 27396-12 was that respondent had filed an answer to the petition.

8-6-16
Plaintiff motion
attachment B page 37
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Respondent filed a motion for summary judgment that was denied because of misstatements in the moving papers and in the administrative record. When the case was called for trial, the Court ordered a remand for an independent Appeals representative "to review the facts relevant to this case, to provide petitioner with an accounting of the payments applied and refunds made from 2004 through 2010, and to issue a supplemental notice of determination that corrects the prior errors and accurately states the reasons for the determination made". In the order remanding the case, however, we explained:

8-8-16
Plaintiff response
EXHIBIT 54-217 PAGE 7
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

There are, however, certain obstacles to the relief that petitioner seeks, and her misunderstandings contribute to the unsatisfactory state of the record. Neither respondent nor the Court can remedy petitioner's concerns with what occurred in her domestic case in Florida or what funds are in the hands of persons over whom the Court does not have jurisdiction. Her persistence in seeking inappropriate remedies has diverted attention from the primary issue, which is whether she qualifies for a collection alternative to the

Served to Clint Locke
via USPS Certified Mail
7014 2870 0000 05281142

2-10-15-
Petitioner Motion For Remand
17267-13
R Pg. 7 of 39

ALS

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GINA BRASHER LANGLEY,)
)
 Petitioner(s),)
)
 v.) Docket No. 17267-13 L.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On October 23, 2014, respondent's Status Report was electronically filed at 12:08 p.m. A second duplicate status report was electronically filed on October 23, 2014 at 12:12 p.m. It is hereby

ORDERED that the status report filed on October 23, 2014, at 12:12 p.m., is hereby deemed stricken from the record in this case. It is further

ORDERED that the time respondent shall have to issue a supplemental notice of determination to petitioner is extended to November 24, 2014.

(Signed) Mary Ann Cohen
Judge

Dated: Washington, D.C.
October 23, 2014

8-8-16
Plaintiff response
EXHIBIT *Seven* PAGE *84*
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

SERVED Oct 24 2014

**UNITED STATES TAX COURT
DOCKET ENTRIES**

Docket No. 017267-13 L

Gina Brasher Langley

INDEX

v. COMMISSIONER OF INTERNAL REVENUE

Petitioner Counsel (Total 01)

PRO SE

Respondent Counsel (Total 02)

LC0405 Locke, Clint J.

801 Tom Martin Drive

Room 257

Birmingham, AL 35211

FT0140 Friday, Thomas Alan

801 Tom Martin Drive

Room 257

Birmingham, AL 35211

8-8-16

Plaintiff response

EXHIBIT *eight* PAGE 27No 1:16-cv-00206-PEC *4*

Chief Judge Patricia E. Campbell

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
0001	07/29/2013	PF	PETITION Filed:Fee Paid		R 08/07/2013	
0002	07/29/2013	REQT	REQUEST for Place of Trial at Birmingham, AL		R 08/07/2013	
0003	09/10/2013	ACS	ANSWER (C/S 9/10/2013).			
0004	10/21/2013	RCS	REPLY (C/S 10/16/2013)		R 10/30/2013	
0005	01/15/2014	NTD	NOTICE of Trial on 5/19/2014 at Birmingham, AL.		B 01/15/2014	
0006	01/15/2014	SPTO	STANDING PRE-TRIAL ORDER attached to Notice of Trial		B 01/15/2014	
0007	03/06/2014	M034	MOTION FOR SUMMARY JUDGMENT by Resp. (C/S 03/06/14)	ORD 04/11/2014	C 03/06/2014	
0008	03/06/2014	MEMO	MEMORANDUM OF AUTHORITIES IN SUPPORT OF RESPONDENT'S MOTION FOR SUMMARY JUDGMENT by Resp.		C 03/06/2014	
0009	03/06/2014	DCL	DECLARATION OF CLINT J. LOCKE IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT by Resp. (EXHIBITS)		C 03/06/2014	
0010	03/07/2014	NODC	NOTICE OF DOCKET CHANGE OF MEMORANDUM OF AUTHORITIES IN SUPPORT OF RESPONDENT'S MOTION FOR SUMMARY JUDGMENT BY RESP. FILED 03/06/2014. THE DOCKET ENTRY TEXT WAS CHANGED BY DELETING (C/S 3-6-14) BECAUSE NO CERTIFICATE OF SERVICE IS ATTACHED TO THE DOCUMENT. YOU MUST FILE A CERTIFICATE OF SERVICE SHOWING SERVICE WAS MADE ON PETITIONER.		B 03/07/2014	

05/22/2015

exh 8
1A

Docket No. 017267-13 L

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	INDEX	
					SERVED	M
0011	03/07/2014	NODC	NOTICE OF DOCKET CHANGE OF DECLARATION OF CLINT J. LOCKE IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT BY RESP. FILED 03/06/2014. THE DOCKET ENTRY TEXT WAS CHANGED BY DELETING (C/S 3-6-14) BECAUSE NO CERTIFICATE OF SERVICE IS ATTACHED TO THE DOCUMENT. YOU MUST FILE A CERTIFICATE OF SERVICE SHOWING SERVICE WAS MADE ON PETITIONER.		B 03/07/2014	
0012	03/07/2014	O	ORDER PETR. BY 4-7-14 FILE & SERVE A RESPONSE TO MOTION FOR SUMMARY JUDGMENT.		B 03/07/2014	
0013	03/12/2014	CS	CERTIFICATE OF SERVICE MEMORANDUM OF AUTHORITIES IN SUPPORT OF RESPONDENT'S MOTION FOR SUMMARY JUDGMENT 3/6/2014 by Resp.		C 03/12/2014	
0014	03/12/2014	CS	CERTIFICATE OF SERVICE DECLARATION OF CLINT J. LOCKE IN SUPPORT OF MOTION FOR SUMMARY JUDGMENT 3/6/2014 by Resp.		C 03/12/2014	
0015	04/07/2014	OBJ	OBJECTION TO DECLARATION OF CLINT J. LOCKE AND DECLARATION OF TAXPAYER GINA LANGLEY. by Petr. Gina Brasher Langley (EXHIBITS)		R 04/09/2014	
0016	04/07/2014	OBJ	OBJECTION TO MEMORANDUM OF AUTHORITIES BY RESPONDENT AND PETITIONER'S MEMORANDUM OF AUTHORITIES IN SUPPORT OF EQUITABLE RELIEF TO THE PETITIONER. by Petr. Gina Brasher Langley (EXHIBITS)		R 04/09/2014	
0017	04/11/2014	O	ORDER THAT RESP'S. MOTION FOR SUMMARY JUDGMENT IS DENIED.		B 04/11/2014	
0018	04/24/2014	PMT	PRETRIAL MEMORANDUM by Resp. (C/S 04/24/14)		C 04/24/2014	
0019	04/29/2014	PMT	PRETRIAL MEMORANDUM by Resp. (C/S 04/29/14)		C 04/29/2014	
0020	05/09/2014	PMT	PRETRIAL MEMORANDUM by Petr. Gina Brasher Langley (C/S 05/05/14)		C 05/09/2014	
0021	05/19/2014	HEAR	HEARING BEFORE JUDGE COHEN AT BIRMINGHAM, AL 5-19-14 PETR. MOTION FOR SANCTIONS AGAINST RESP. - C.A.V.	CAV 05/19/2014		
0022	05/19/2014	M000	MOTION FOR SANCTIONS AGAINST RESPONDENT by Petr. Gina Brasher Langley (C/S 05/18/14)	ORD 06/26/2014	R 05/29/2014	
0023	05/19/2014	O	ORDER RESP. BY 6-18-14 FILE A RESPONSE TO MOTION FOR SANCTIONS AGAINST RESPONDENT.		B 05/29/2014	
0024	06/17/2014	RSP	RESPONSE TO MOTION FOR SANCTIONS AGAINST RESPONDENT by Resp. (C/S 06/17/14)		C 06/17/2014	
0025	06/17/2014	NODC	NOTICE OF DOCKET CHANGE OF RESPONSE TO ORDER DATED 05/19/2014 BY RESP. FILED 06/17/2014. THE WRONG DOCUMENT TITLE WAS SELECTED. THE RECORD HAS BEEN CORRECTED TO REFLECT RESPONSE TO MOTION FOR SANCTIONS AGAINST RESPONDENT FILED.		B 06/18/2014	
0026	06/26/2014	O	ORDER CASE IS REMANDED TO RESP. OFFICE OF APPEALS FOR FURTHER CONSIDERATION. PARTIES BY 10/24/14 FILE REPORTS AND PETR. MOTION FOR SANCTIONS AGAINST RESP. FILED 5/19/14 IS DENIED.		B 06/27/2014	

05/22/2015

8-8-16
 Plaintiff response
 EXHIBIT *cash* PAGE 2
 No 1:16-cv-00206-PEC #11
 Chief Judge Patricia E. Campbell-Smith

Page 2 of 3

Docket No. 017267-13 L

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	INDEX
0027	07/09/2014	TRAN	TRANSCRIPT OF 5/19/14 RECEIVED (CALENDAR CALL)			M
0028	09/29/2014	RESP	RESPONSE TO COURTS 6-26-14 ORDER & MOTION FOR SANCTIONS AGAINST RESPONDENT by Petr. Gina Brasher Langley (C/S 09/24/14)	ORD 10/09/2014	R 09/30/2014	
0029	10/09/2014	O	ORDER THAT SO MUCH OF PETR'S. RESPONSE TO COURT'S 6/26/14 ORDER, AS IS A MOTION FOR SANCTIONS AGAINST RESP. IS DENIED.		B 10/10/2014	
0030	10/23/2014	RPT	STATUS REPORT by Resp. (C/S 10/23/14)		C 10/23/2014	
0031	10/23/2014	RPT	STATUS REPORT by Resp. (C/S 10/23/14) (STRICKEN)		C 10/23/2014	
0032	10/23/2014	O	ORDER TIME IS EXTENDED TO 11-24-14 FOR RESP. TO ISSUE A SUPPLEMENTAL NOTICE OF DETERMINATION. STATUS REPORT FILED ON 10-23-14 AT 12:12 P.M. IS DEEMED STRICKEN FROM THE RECORD IN THIS CASE.		B 10/24/2014	
0033	10/23/2014	MISC	AMENDED RESPONSE TO COURTS 6-26-14 ORDER & MOTION TO GRANT THE RELIEF PETITIONED FOR BY PETITIONER IN THIS CASE by Petr. Gina Brasher Langley (C/S 10/21/14) (ATTACHMENTS)		R 10/24/2014	
0034	12/01/2014	MISC	SECOND AMENDED RESPONSE IN ACCORDANCE WITH THIS COURT'S 6-26-14 ORDER by Petr. Gina Brasher Langley (C/S 11/25/14) (ATTACHMENTS)		R 12/03/2014	
0035	12/01/2014	M081	MOTION TO IMPOSE SANCTIONS by Petr. Gina Brasher Langley (C/S 11/29/14) (ATTACHMENTS)	DNM 12/03/2014	R 12/03/2014	
0036	12/03/2014	O	ORDER RESP. BY 12/16/14 PROVIDE THE COURT THE SUPPLEMENTAL NOTICE OF DETERMINATION AS PREVIOUSLY ORDERED.		B 12/03/2014	
0037	12/03/2014	DNM	DENIED MOTION TO IMPOSE SANCTIONS by Petr. Gina Brasher Langley		B 12/03/2014	
0038	12/04/2014	RSP	RESPONSE TO ORDER DATED 12/03/2014 by Resp. (C/S 12/04/14) (EXHIBIT)		C 12/04/2014	
0039	12/08/2014	O	ORDER THAT PETR. SHALL CEASE ALL EX PARTE COMMUNICATIONS TO THE COURT. (ATTACHMENT)		B 12/08/2014	
0040	01/13/2015	MOP	MEMORANDUM OPINION, JUDGE COHEN T. C. MEMO. 2015-11 (DECISION WILL BE ENTERED SUSTAINING THE DETERMINATION FOR 2006 AND 2009)		B 01/13/2015	
0041	01/14/2015	ODD	ORDER OF DISMISSAL AND DECISION ENTERED, JUDGE COHEN. THE PETITION IN THIS CASE IS DISMISSED AS MOOT AS TO 2008 AND 2010.		B 01/14/2015	C
0042	02/12/2015	MISL	MOTION FOR RECONSIDERATION OF FINDINGS OR OPINION PURSUANT TO RULE 161 by Petr. Gina Brasher Langley (LODGED)		R 02/18/2015	
0043	02/18/2015	O	ORDER THAT PETR. MOTION LODGED 2/12/15, SHALL REMAIN LODGED FOR PURPOSES OF THE RECORD IN THIS CASE AND WILL NOT BE FILED.		B 02/19/2015	

8-8-16

Plaintiff response

EXHIBIT eight PAGE 3

No 1:16-cv-00206-PEC of 12/11

Chief Judge Patricia E. Campbell-Smith

05/22/2015

Page 3 of 3

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

RECEIVED
0058

11 08 2012

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

Via Certified mail # 7012 1646 0001 0666 YSSD 11-4-12

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) Gina Langley

Taxpayer Identification Number _____

Current Address 700 Oak St

City Deputy Beach State FL Zip Code 32266

2. Telephone Number and Best Time to Call During Normal Business Hours

Home () _____	<input checked="" type="checkbox"/> am. <input type="checkbox"/> pm.
Work () _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Cell (904) 469 4397	<input type="checkbox"/> am. <input type="checkbox"/> pm.

3. Taxpayer Name: (Taxpayer 2) RECEIVED-KOSC

Taxpayer Identification Number NOV 13 2012

Current Address CDP

(If Different from Address Above) City _____ State _____ Zip Code _____

4. Telephone Number and Best Time to Call During Normal Business Hours

Home () _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Work () _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
Cell () _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.

5. Tax Information as Shown on the Lien or Levy Notice (If possible, attach a copy of the notice)

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
<u>1040</u>	<u>1040</u>	<u>2006 - 2010</u>

Form 12153 (Rev. 3-2011)

Catalog Number 26685D

www.irs.gov

Department of the Treasury - Internal Revenue Service

8-8-16

Plaintiff response

EXHIBIT CYN PAGE 4

No 1:16-cv-00206-PEC 11

Chief Judge Patricia E. Campbell-Smith

5-7-14
Respondents Stip of Facts
Docket No. 17267-13L
Exhibit 2-J
pg 9 of 29

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

☐ Filed Notice of Federal Tax Lien

☒ Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

☐ I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms. *filed innocent spouse relief and petition with tax court on 11-8-12*

Collection Alternative ☐ Installment Agreement ☐ Offer in Compromise ☒ I Cannot Pay Balance

Lien

☐ Subordination

☐ Discharge

☐ Withdrawal

Please explain:

My Spouse Is Responsible

☒ Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

see attached copy of US Tax Court Petition.

Other (For examples, see page 4)

☒

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

There remains \$72,143.92 of funds ordered into escrow in 2005 that remain unaccounted for by my & spouse's attorney Suzanne W. Green on property sold that generated tax paid in dispute

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (president, secretary, etc.) behind your signature.

SIGN HERE

Taxpayer 1's Signature

Anna Brasher Lefay

Date

11-8-12

Taxpayer 2's Signature (if a joint request, both must sign)

Date

☐ I request my CDP hearing be held with my authorized representative (attach a copy of Form 2848)

Authorized Representative's Signature

Authorized Representative's Name

Telephone Number

IRS Use Only

IRS Employee (Print)

Sandy Bean

Employee Telephone Number

816-325-8900

IRS Received Date

11-8-2012

Form 12153 (Rev. 3-2011)

Catalog Number 26685D

www.irs.gov

Department of the Treasury - Internal Revenue Service

8-8-16

Plaintiff response

EXHIBIT

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

PAGE 5

11

5-7-14 Respondent's Stip of Facts

Docket No. 17267-13L

Exhibit 2-J

pg 100/29

UNITED STATES TAX COURT

www.ustaxcourt.gov

(FIRST) (MIDDLE) (LAST)
GINA BRASHER LANGLEY
 (PLEASE TYPE OR PRINT) Petitioner(s)

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

Docket No.

8-8-16
 Plaintiff response
 EXHIBIT ENT PAGE 6
 No 1:16-cv-00206-PEC of 11
 Chief Judge Patricia E. Campbell-Smith

PETITION

1. Please check the appropriate box(es) to show which IRS NOTICE(s) you dispute:

- ☐ Notice of Deficiency ☐ Notice of Determination Concerning Your Request for Relief
 From Joint and Several Liability. (If you requested relief from joint and
 several liability but the IRS has not made a determination, please see the
 Information for Persons Representing Themselves Before the U.S. Tax
 Court booklet or the Tax Court's Web site.)
- ☒ Notice of Determination
 Concerning Collection Action ☐ Notice of Determination Concerning Worker Classification

2. Provide the date(s) the IRS issued the NOTICE(s) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): 6-25-13, Holtville NV, Brookhaven Appeals3. Provide the year(s) of period(s) for which the NOTICE(S) was/were issued: 2006, 2008, 2009, 2010

4. SELECT ONE OF THE FOLLOWING:

- If you want your case conducted under small tax case procedures, check here: ☐ (CHECK
 If you want your case conducted under regular tax case procedures, check here: ☒ ONE BOX)

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

The "background" The IRS states as the basis for
it's summary and recommendation it its June 25th
2013 Notice of Determination is inaccurate and
glatently false as follows. (A) through (G).

① The financial information has been provided
by me numerous times.

② There is no federal income due from me to
the IRS. as I am due a refund of

8-8-16
 Plaintiff response
 EXHIBIT *ent* PAGE 7
 No 1:16-cv-00206-PEC 7/10/16
 Chief Judge Patricia E. Campbell-Smith

Gina Brasher Langley
 #5 explanation
 US tax Ct petition
 7-24-13
 page two of eight

(B) continued

Federal 1040 income tax per my
 United States tax Court Petition and
 case 27396-12.

(C) There was a bankruptcy case when a
 notice was received by me. (See Reply to
 tax commissioner US Tax Court Case
 27396-12 exhibit J pages Eight and
 nine and exhibit K pages twenty eight
 through thirty)

(D) The taxpayer has no idea what the
 IRS is referring to when it states "The
 collection period allowed by statute to
 collect these taxes has been suspended
 by the appropriate computer codes..."

(E) Numerous Alternatives to collection as
 proposed by the IRS in its settlement
 agreement were offered by me "the
 taxpayer." Not all inclusive, those
 alternatives I presented include:

(i) Settlement and determination
 of taxpayer's (Gina Langley's)
 innocent spouse claim that
 is to be adjudicated. Case #
 27396-12 which asserts
 not all inclusive:

8 ps 7/1

6. State the facts upon which you rely (please list each point separately):

The facts are stated at explanation #5 (A) through (G)

8-8-16
Plaintiff reesponse 8-8-16
EXHIBIT *eight* PAGE *8*
No. 1:16-cv-00206-PEC of *10* 11
Chief Judge Patricia E. Campbell-Smith

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES: Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- ☒ A copy of the Determination or Notice the IRS issued to you *pages one through five*
- ☐ Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
- ☐ The Request for Place of Trial (Form 5) ☐ The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court's public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court's public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court's "Notice Regarding Privacy and Public Access to Case Files", available at www.ustaxcourt.gov.

Lina B. Lee
SIGNATURE OF PETITIONER

7-24-13
DATE

(904) 469-4397
(AREA CODE) TELEPHONE NO.

700 Oak St
MAILING ADDRESS

Neptune Beach, FL 32266
CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

SIGNATURE OF ADDITIONAL PETITIONER (e.g., SPOUSE) DATE

(AREA CODE) TELEPHONE NO.

MAILING ADDRESS

CITY, STATE, ZIP CODE

State of legal residence (if different from the mailing address): _____

SIGNATURE OF COUNSEL, IF RETAINED BY PETITIONER(S)

NAME OF COUNSEL

TAX COURT BAR NO.

MAILING ADDRESS, CITY, STATE, ZIP CODE

DATE

(AREA CODE) TELEPHONE NO.

*Petition
page 8 of 8*

8 pgs

Challenges to the Existence of Amount of Liability

You are disputing your liability, and have indicate that there remains \$72,163.92 of funds ordered with escrow in 2005 that remain unaccounted for by ex spouse's attorney on ^{others on} property sold that generated the 2004 tax paid in dispute. *See tax ct petition #5, 7-24-13*

Appeals Analysis of the Issue: You are precluded from raising the liability issued under CDP since you had a prior opportunity to dispute the liability when you petitioned Tax Court on November 4, 2012, and were later denied relief on December 5, 2012. *See tax ct petition #5 7-24-13*

You raised no other issues

Balancing of need for efficient collection with taxpayer concern that the collection action be no more intrusive than necessary

All required legal procedures were followed in issuing the notice of intent to levy, and advising the taxpayer of his appeal rights. The taxpayer was given the opportunity to raise any relevant issues relating to the unpaid tax. IRC Section 6330 requires that the Settlement Officer consider whether any collection action balances the need for efficient collection of taxes with the legitimate concern that any collection action be no more intrusive than necessary. The issue in this case is whether a levy against the taxpayer's assets is appropriate. The taxpayer did not agree to the qualifying collection alternative proposed by the Settlement Officer to resolve the outstanding liability, or provide financial information needed to support an inability to pay. Therefore, the notice of intent to levy balances the need for efficient collection of the tax with your concern that the action be no more intrusive than necessary.

8-8-16
Plaintiff response 8-8-16
EXHIBIT *ent* PAGE *9*
No. 1:16-cv-00206-PEC *7/10/11*
Chief Judge Patricia E. Campbell-Smith

*Defendants
6-25-13
Notice of Determination
collection hearings 2006-2010*

*US tax ct Petition
7-24-13
IRS Determination Notice
6-25-13
page five of five
Enclosure*

8 JS PJ

Internal Revenue Service
Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Date: May 22, 2013

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Department of the Treasury

Person to Contact:

Arleen Maginn
Employee ID Number: 0193081
Tel: (631) 687-8020 Ext. 1416
Fax: (631) 687-8297
Contact Hours: 6:30am - 3:00pm ET

Refer Reply to:

AP:CO:LI-BR2:ADM

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

12/2006 12/2008 12/2009 12/2010

Dear Ms. Langley:

COPY

Your case has been assigned to me for Appeals consideration and completion. I have already reviewed the case file, and the CDP conference notes prepared by the prior Settlement Officer, James Stewart. I am sending you this letter to allow you the opportunity to contact me.

During the telephone with Mr. Stewart on January 30, 2013, it was asked that you send the financial information needed to consider a collection alternative to the proposed levy. You have not submitted any financial documentation.

In order for me to continue with your consideration, please provide the following additional information and documentation:

- A completed Collection Information Statement (Form 433-A for individuals and/or Form 433-B for businesses.) with required financial supporting documentation

NOTE: I can offer you what is called a Streamlined Installment Agreement for a minimum monthly payment of \$90.00 per month or higher. I don't need a completed form 433-A to grant you this agreement. If you would like an agreement for \$90.00 per month or a higher amount, please contact me by June 5, 2013 to discuss the terms.

Please be advised that we will make a determination in the Collection Due Process hearing you requested by reviewing the Collection administrative file and whatever information you have already provided.

If you would like to provide information for our consideration, please do so within 14 days from the date on this letter, **June 5, 2013.**

8-8-16

Plaintiff response

exhibit

PAGE

No. 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Respondent's Stipulation of Facts

pg 17 of 29

Docket No. 17267-13L

Exhibit 5-J

Internal Revenue Service
Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Date: JUN 25 2013

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Department of the Treasury

Person to Contact:

Arleen Maginn
Employee ID Number: 0193081
Tel: (631) 687-8020 Ext. 1416
Fax: (631) 687-8297

Refer Reply to:

AP:CO:LI-BR2:ADM

Taxpayer Identification Number:

XXX-XX-0076

Tax Type/Form Number:

Income / Form 1040

In Re:

Collection Due Process Hearing
(Tax Court)

Tax Period(s) Ended:

12/2006 12/2008 12/2009 12/2010

CERTIFIED MAIL

7011 1150 0002 1898 2101
NOTICE OF DETERMINATION

CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330

COPY

Dear Ms. Langley:

We have reviewed the collection actions that were taken or proposed for the period(s) shown above. This letter is your Notice of Determination, as required by law. A summary of our determination is stated below. The attached statement shows, in detail, the matters we considered at your Appeals hearing and our conclusions about them.

If you want to dispute this determination in court, you must file a petition with the United States Tax Court within 30 days from the date of this letter.

To obtain a petition form and the rules for filing a petition, write to: Clerk, United States Tax Court, 400 Second Street, NW, Washington, D.C. 20217, or access the Tax Court website at www.ustaxcourt.gov.

In addition to the regular United States Tax Court procedures, the United States Tax Court also has a simplified procedure for an appeal under section 6330(d)(1)(A) of a determination in which the unpaid tax does not exceed \$50,000. You may also obtain information about this simplified procedure by writing to the United States Tax Court or accessing the United States Tax Court website at www.ustaxcourt.gov.

The time limit (30 days from the date of this letter) for filing your petition is fixed by law. The courts cannot consider your case if you file late. If an appeal is filed in the incorrect court (e.g., United States District Court), you will not be able to refile in the United States Tax Court if the time period for filing a Tax Court petition has expired.

8
pg 12 of 29

5-2-14
Respondent's Stipulation of
Facts pg 20 of 29

Docket No. 17267-13L
Exhibit 7-J

Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Person to Contact:

Kimberly A Piro
Employee ID Number: 0192211
Tel: 304-579-6823
Fax: 855-286-9705
Contact Hours: 6:30 am - 3 pm EST

Refer Reply to:

AP:CO:LI-BRC:KAP

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

12/2006 12/2008 12/2009 12/2010

Date: August 1, 2014

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Dear Ms. Langley:

This is to inform you your case has been reassigned to me based on the
Order recommendation from tax court. @ exhibit one pays one and two on 5/19/14

I would like to discuss your CDP hearing with you and I am requesting you call me on
Monday, August 18, 2014 at 10:30 am EST. If this date and time does not work for you,
please call and we can reschedule.

I have reviewed our case file. There is a zero balance on tax year 2008 and 2010. As of
the date of this letter there is a balance of \$127.80 on tax year 2006. There is an
amended return for tax year 2009 being processed. However, the representative
reviewing the amended return for 2009 needs additional information to process your
claim. The representative advised me letter was issued to you explaining what
information is needed and stated the information must be received no later than
September 2, 2014 or the claim may be disallowed.

If you have any questions prior to our scheduled call, please feel free to call me.

Sincerely,

Kimberly A Piro
Settlement Officer

8-8-16
Plaintiff response
EXHIBIT EIGHT PAGE ONE
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sn

← does
not agree
to
trial
memorandum
for 2010
110.00

W pg 4 Petitioner 10/21/14 response
3
27396-12
11-20-14
V pg 18

17267-13
T pg 33
ex 9 pg 14

T- 2 pg 84
17267-13
P-n amended response
10-21-14
207396-12



PHILADELPHIA PA 19255-0025

In reply refer to: 0538908239
 Aug. 01, 2014 LTR 4734C 1
 257-27-0076 200812 30

00030937

R000. 11

*Self called 8-28-14 to Fed/PA
 Ltr will be mailed today*

GINA B LANGLEY

700 OAK ST

NEPTUNE BEACH FL 32266

② 11:00 AM

wait time is 15 to 30 minutes

never connected

8-8-16

Plaintiff response 8-8-16

EXHIBIT NINE PAGE 1201

No. 1:16-cv-00206-PEC 18

Chief Judge Patricia E. Campbell-Smith

rec'd 8-14-14

Taxpayer Identification Number: 257-27-0076
 Tax Period(s): Dec. 31, 2008 Dec. 31, 2009
 Dec. 31, 2011 Dec. 31, 2012
 Form: 1040X

Dear Taxpayer:

On Apr. 15, 2014, we received your claim for a refund for a carryback adjustment for one or more tax periods listed above. We're sorry we can't approve it. We are returning it to you.

All carryback claims must include the following: Pages 1 & 2 of the loss year return, a computation of your loss (usually a Schedule A-NOL), if the loss is being used in more than one year, a Schedule B-NOL showing the computation of the carryover amount, all forms and schedules refigured in the carryback year(s) to include but not limited to Schedules A, D, E and Form 6251.

You must complete the enclosed Schedule A-NOL to compute the loss available to carryback. You must complete the enclosed Schedule B-NOL showing the computation of the carryover amounts from 2008 to 2009 and 2011. You must complete the enclosed NOL carryover worksheet to compute the remaining carryover amount to 2012.

You must resubmit newly signed corrected claims for 2008, 2009, 2011 and 2012 with all of the information listed above attached to each separate claim. These claims must be received no later than September 2, 2014 or they may be disallowed due the expiration of the statute of limitations.

Please call us toll free at 1-800-829-0922 if you have questions.

You also can write to us at the address at the top of the first page of this letter.

When you write, please include a copy of this letter and provide your telephone number with the hours we can reach you in the spaces below. You should keep a copy of this letter for your records.

Telephone Number () _____ Hours Pehhoreus

Thank you for your cooperation.

*PA IRS 8-28-14 Response to let. 8/11/14
 Exhibit enc. no one cl. letter*

*2008 ✓
 9 ✓
 11 ✓
 12 ✓
 inc ✓
 24 ✓
 25 ✓
 0*

*esym
 2008 ✓
 2009 ✓
 2011 ✓
 2012 ✓*

*9 P
 2 d*

Form 1045 (2010)

Page 2

Schedule A—NOL (see instructions)

1	Enter the amount from your 2010 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount.		1
2	Nonbusiness capital losses before limitation. Enter as a positive number	2	
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3	
4	If line 2 is more than line 3, enter the difference; otherwise, enter -0-	4	
5	If line 3 is more than line 2, enter the difference; otherwise, enter -0-	5	
6	Nonbusiness deductions (see instructions)	6	
7	Nonbusiness income other than capital gains (see instructions)	7	
8	Add lines 5 and 7	8	
9	If line 6 is more than line 8, enter the difference; otherwise, enter -0-		9
10	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. But do not enter more than line 5	10	
11	Business capital losses before limitation. Enter as a positive number	11	
12	Business capital gains (without regard to any section 1202 exclusion)	12	
13	Add lines 10 and 12	13	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14	
15	Add lines 4 and 14	15	
16	Enter the loss, if any, from line 16 of your 2010 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15	16	
17	Section 1202 exclusion. Enter as a positive number		17
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	
19	Enter the loss, if any, from line 21 of your 2010 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number	19	
20	If line 18 is more than line 19, enter the difference; otherwise, enter -0-	20	
21	If line 19 is more than line 18, enter the difference; otherwise, enter -0-		21
22	Subtract line 20 from line 15. If zero or less, enter -0-		22
23	Domestic production activities deduction from your 2010 Form 1040, line 35, or Form 1040NR, line 34 (or included on Form 1041, line 15a)		23
24	NOL deduction for losses from other years. Enter as a positive number		24
25	NOL. Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you do not have an NOL		25

Form 1045 (2010)

Case 17267-13
 IRS- Requirements 8-1-14
 Exhibit one pg two of fourteen
 Petitioner's response 8-25-14

8-8-16
 Plaintiff response 8-8-16
 EXHIBIT 11111 PAGE 34
 No. 1:16-cv-00206-PEC 18
 Chief Judge Patricia E. Campbell-Smith

Form 1045 (2010)

Page 3

Schedule B—NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
1 NOL deduction (see instructions). Enter as a positive number			
2 Taxable income before 2010 NOL carryback (see instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction			
3 Net capital loss deduction (see instructions)			
4 Section 1202 exclusion. Enter as a positive number			
5 Domestic production activities deduction			
6 Adjustment to adjusted gross income (see instructions)			
7 Adjustment to itemized deductions (see instructions)			
8 Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006 and 2009; line 2 for 2005 and 2008). Estates and trusts, enter exemption amount			
9 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-			
10 NOL carryover (see instructions). Adjustment to Itemized Deductions (Individuals Only) Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.			
11 Adjusted gross income before 2010 NOL carryback			
12 Add lines 3 through 6 above			
13 Modified adjusted gross income. Add lines 11 and 12			
14 Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)			
15 Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)			
16 Multiply line 13 by 7.5% (.075)			
17 Subtract line 16 from line 15. If zero or less, enter -0-			
18 Subtract line 17 from line 14			
19 Mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted)			
20 Refigured mortgage insurance premiums (see instructions)			
21 Subtract line 20 from line 19			

8-8-16

Plaintiff response 8-8-16

EXHIBIT *none* PAGE *4*No. 1:16-cv-00206-PEC *9/15*

Chief Judge Patricia E. Campbell-Smith

Form 1045 (2010)

(Case 17367-13)
IRS Requirements 8/11
Exhibit one pg 3 of fourteen
Plaintiff response 8-28-14

9/15/16

Internal Revenue Service

Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Date: August 22, 2014

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Department of the Treasury

Person to Contact:

Kimberly A Piro
Employee ID Number: 1000192211
Tel: 304-579-6823
Fax: 855-286-9705
Contact Hours: 6:30 am - 3 pm EST

Refer Reply to:

AP:CO:LI-BRC:KAP

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

12/2006 12/2008 12/2009 12/2010

Dear Ms. Langley:

I received your message and have enclosed account transcripts for your records for tax years 2004 through 2010. This will give you an accounting of all payments received and refunds issued or applied to other tax years.

Again, I would like to reiterate this CDP hearing is for the Notice of Intent to Levy that was issued on tax years 2006, 2008, 2009 and 2010. Tax years 2008 and 2010 have a zero balance due as I stated previously. I misspoke during our telephone call on August 18, 2014. The amended return for tax year 2008 has not been processed as of yet. The 2008 liability was paid with a refund offset from tax year 2013 because there was still a liability due on 2008 when the 2013 return was filed. The 2010 overpayments were applied to 2009 as I stated. This is because there is still a balance due showing on tax year 2009.

Your account indicates you have amended returns on file for tax years 2008 and 2009. You also had additional balances on tax years 2011 and 2012 which are not part of this CDP hearing, but also show amended returns were received. A letter was previously issued to you advising you additional information was needed to process the amended returns and you would need to send the requested information directly to the address on that letter by September 2, 2014 or your claims may not be processed.

If you have any other questions, please feel free to contact me at the number listed above.

Sincerely,



Kimberly A Piro
Settlement Officer

17267-13

1 A

Enclosures:

Account Transcripts 2004 through 2010

8-8-16

Plaintiff response

exhibit *none*

No. 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

PAGE 5



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2004

TAXPAYER IDENTIFICATION NUMBER: 260-21-8735
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

BARNEY J & GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Dec. 24, 2012
ACCRUED PENALTY:	0.00	AS OF: Dec. 24, 2012
ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00	

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	05
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	315,639.00
TAXABLE INCOME:	295,861.00
TAX PER RETURN:	37,483.90
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

8-8-16
Plaintiff response
EXHIBIT *REC* PAGE 6
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
PROCESSING DATE

Apr. 15, 2005
May 30, 2005

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

17267-13
T-12



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2005

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 260-21-8735

GINA B LANGLEY

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00
ACCRUED INTEREST: 0.00 AS OF: Jan. 14, 2013
ACCRUED PENALTY: 0.00 AS OF: Jan. 14, 2013

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

8-8-16
Plaintiff response
EXHIBIT *nine* PAGE 7
No 1:16-cv-00206-PEC *9/18*
Chief Judge Patricia E. Campbell-Smith

EXEMPTIONS: 01
FILING STATUS: Married Filing Separate
ADJUSTED GROSS INCOME: 3,420.00
TAXABLE INCOME: 0.00
TAX PER RETURN: 69.65
SE TAXABLE INCOME TAXPAYER: 463.00
SE TAXABLE INCOME SPOUSE: 0.00
TOTAL SELF EMPLOYMENT TAX: 69.00

SPG 30

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Aug. 10, 2009
PROCESSING DATE Oct. 05, 2009

9/13

TRANSACTIONS

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

17267-B

T-13

150	Tax return filed	20093808 10-05-2009	\$69.65
n/a	07221-255-17732-9		
166	Penalty for filing tax return after the due date	20093808 10-05-2009	\$69.65
276	Penalty for late payment of tax	20093808 10-05-2009	\$14.63
196	Interest charged for late payment	20093808 10-05-2009	\$35.65
971	Notice issued CP 0023	10-05-2009	\$0.00
520	Bankruptcy or other legal action filed	08-11-2009	\$0.00
277	Reduced or removed penalty for late payment of tax	11-23-2009	-\$0.70
706	Credit transferred in from 1040 200712	04-15-2008	-\$171.02
277	Reduced or removed penalty for late payment of tax	11-30-2009	-\$5.57
197	Reduced or removed interest charged for late payment	11-30-2009	-\$12.32
386	Write-off of credit balance less than \$1	11-30-2009	\$0.03
521	Removed bankruptcy or other legal action	03-02-2010	\$0.00

This Product Contains Sensitive Taxpayer Data

U. *

69.65 +
171.02 -
101.37 =

Refund due
Petitioner

8-8-16
Plaintiff response
EXHIBIT NINE PAGE 8
No 1:16-cv-00206-PEC g R
Chief Judge Patricia E. Campbell-Smith

Spg 31

17267-13
T-14

8/18/14
g R



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH, FL 32266-3740-007

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	109.35	
ACCRUED INTEREST:	18.77	AS OF: Sep. 01, 2014
ACCRUED PENALTY:	0.00	AS OF: Sep. 01, 2014

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 128.12

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	7,553.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	306.31
SE TAXABLE INCOME TAXPAYER:	1,268.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	194.00

8-8-16
Plaintiff response
EXHIBIT *NONE* PAGE *9*
No 1:16-cv-00206-PEC *9/18*
Chief Judge Patricia E. Campbell-Smith

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Aug. 27, 2009
PROCESSING DATE Oct. 26, 2009

17267-13
T-15

9/18

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20094108	10-26-2009	\$306.31
n/a	07221-241-65517-9			
460	Extension of time to file ext. Date 10-15-2007		04-15-2007	\$0.00
166	Penalty for filing tax return after the due date	20094108	10-26-2009	\$100.00
276	Penalty for late payment of tax	20094108	10-26-2009	\$47.48
196	Interest charged for late payment	20094108	10-26-2009	\$62.20
971	Notice issued CP 0023		10-26-2009	\$0.00
520	Bankruptcy or other legal action filed		08-11-2009	\$0.00
277	Reduced or removed penalty for late payment of tax		11-23-2009	-\$4.60
706	Credit transferred in from 1040 200712		04-15-2008	-\$350.54
277	Reduced or removed penalty for late payment of tax		11-30-2009	-\$24.50
197	Reduced or removed interest charged for late payment		11-30-2009	-\$27.00
521	Removed bankruptcy or other legal action		03-02-2010	\$0.00
971	Notice issued CP 0071		10-11-2010	\$0.00
290	Additional tax assessed	20112008	05-30-2011	\$0.00
n/a	17254-526-05055-1			
971	Tax period blocked from automated levy program		10-17-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-22-2012	\$0.00
971	Collection due process request received timely		11-08-2012	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-08-2012	\$0.00
520	Bankruptcy or other legal action filed		11-08-2012	\$0.00

This Product Contains Sensitive Taxpayer Data

8-8-16
Plaintiff response
EXHIBIT *NINE* PAGE *10*
No 1:16-cv-00206-PEC *CP 18*
Chief Judge Patricia E. Campbell-Smith

306.31 +
200.00 -
106.31 =

SP 33
Refund due
Refund due
17267-13
T-16
10/1
ag 19



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH, FL 32266-3740-007

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jan. 14, 2013
ACCRUED PENALTY:	0.00	AS OF: Jan. 14, 2013

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	25,741.00
TAXABLE INCOME:	2,053.00
TAX PER RETURN:	205.30
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

8-8-16
Plaintiff response
EXHIBIT *NINE* PAGE *11*
No 1:16-cv-00206-PEC *9/18*
Chief Judge Patricia E. Campbell-Smith

SPG 34

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Aug. 27, 2009
PROCESSING DATE	Nov. 02, 2009

TRANSACTIONS

17267-13
T-17 9 B 119

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20094208	11-02-2009	\$205.30
n/a	07221-241-65509-9			
806	W-2 or 1099 withholding		04-15-2008	-\$726.86
971	Notice issued CP 0024		11-02-2009	\$0.00
520	Bankruptcy or other legal action filed		08-11-2009	\$0.00
826	Credit transferred out to 1040 200512		04-15-2008	\$171.02
826	Credit transferred out to 1040 200612		04-15-2008	\$350.54
971	Notice issued CP 0049		11-30-2009	\$0.00
521	Removed bankruptcy or other legal action		03-02-2010	\$0.00

This Product Contains Sensitive Taxpayer Data

0 • *

205.30 +
 726.86 -
 171.02 +
 350.54 +
 0.00 *

*Refund
 2005 off set
 2006 off set*

8-8-16
 Plaintiff response
 EXHIBIT *NINE* PAGE *18*
 No 1:16-cv-00206-PEC *cy 18*
 Chief Judge Patricia E. Campbell-Smith

Sp 35

*17267-13
 T-18*

9/12/16



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
 Response Date: 08-18-2014
 Tracking Number: 100209400564

FORM NUMBER: 1040
 TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

GINA B LANGLEY
 700 OAK ST
 NEPTUNE BEACH, FL 32266-3740-007

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jun. 09, 2014
ACCRUED PENALTY:	0.00	AS OF: Jun. 09, 2014

ACCOUNT BALANCE PLUS ACCRUALS
 (this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

8-8-16
 Plaintiff response
 exhibit *NINE* PAGE *13*
 No. 1:16-cv-00206-PEC *9/18*
 Chief Judge Patricia E. Campbell-Smith

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	32,101.00
TAXABLE INCOME:	12,707.00
TAX PER RETURN:	1,658.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

-0- per amended return
-0- 4-15-14 carryback

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Aug. 27, 2009
 PROCESSING DATE Sep. 28, 2009

TRANSACTIONS

17767-13
T-19 90 1307

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

150	Tax return filed	20093708 09-28-2009	0 \$1,688.00
n/a	07221-241-01510-9		
806	W-2 or 1099 withholding	04-15-2009	-\$270.19
460	Extension of time to file ext. Date 10-15-2009	04-15-2009	\$0.00
766	Tax relief credit	04-15-2009	-\$600.00
276	Penalty for late payment of tax	20093708 09-28-2009	\$23.63
196	Interest charged for late payment	20093708 09-28-2009	\$14.46
971	Notice issued CP 0023	09-28-2009	\$0.00
520	Bankruptcy or other legal action filed	08-11-2009	\$0.00
277	Reduced or removed penalty for late payment of tax	10-05-2009	-\$7.87
520	Bankruptcy or other legal action filed	08-11-2009	\$0.00
522	Removed bankruptcy or other legal action	11-02-2009	\$0.00
521	Removed bankruptcy or other legal action	03-02-2010	\$0.00
971	Notice issued CP 0071	10-11-2010	\$0.00
276	Penalty for late payment of tax	20103908 10-11-2010	\$47.27
971	Tax period blocked from automated levy program	10-17-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	10-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	10-22-2012	\$0.00
971	Collection due process request received timely	11-08-2012	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received	11-08-2012	\$0.00
520	Bankruptcy or other legal action filed	11-08-2012	\$0.00
706	Credit transferred in from 1040 201312	04-15-2014	-\$1,140.98
276	Penalty for late payment of tax	20142005 06-02-2014	\$133.93
196	Interest charged for late payment	20142005 06-02-2014	\$141.75
971	Amended tax return or claim forwarded for processing	04-15-2014	\$0.00
977	Amended return filed	04-15-2014	\$0.00
n/a	19277-535-00728-4		

*5/6 0
loss
carry b
pa
amended
refer*

*Refund due
Petitioner*
*loss
carryback*
 11-08-2012 -
 353.17 -
 21-01-17-8

0 *
 21-01-17-8 -
 000-00 -
 11-01-03 -
 21-01-17-8

8-8-16
 Plaintiff response
 EXHIBIT *NINE* PAGE *14*
 No 1:16-cv-00206-PEG
 Chief Judge Patricia E. Campbell-Smith

*17867-13
 T-20*



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH, FL 32266-3740-007

8-8-16
Plaintiff response
EXHIBIT NINE PAGE 15
No 1:16-cv-00206-PEC 7/18
Chief Judge Patricia E. Campbell-Smith

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	1,169.15	
ACCRUED INTEREST:	199.23	AS OF: Sep. 01, 2014
ACCRUED PENALTY:	326.10	AS OF: Sep. 01, 2014

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 1,694.48

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	30,289.00
TAXABLE INCOME:	20,939.00
TAX PER RETURN:	2,721.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)
PROCESSING DATE

Apr. 18, 2011
May 16, 2011

TRANSACTIONS

17267-13
31
Rpg 2/39

-0- per amended return
4-15-14 Carryback

SPS 38
9/15/14

17267-13
Rpg 186 #150791E T-21

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20111808	05-16-2011	\$2,721.00
n/a	07221-109-14608-1			
806	W-2 or 1099 withholding		04-15-2010	-\$118.71
460	Extension of time to file ext. Date 10-15-2010		04-15-2010	\$0.00
140	Inquiry for non-filing of tax return		02-24-2011	\$0.00
971	Notice issued CP 0059		03-14-2011	\$0.00
766	Credit to your account		04-15-2010	-\$400.00
166	Penalty for filing tax return after the due date	20111808	05-16-2011	\$550.57
196	Interest charged for late payment	20111808	05-16-2011	\$103.62
971	Notice issued CP 0023		05-16-2011	\$0.00
971	Tax period blocked from automated levy program		02-27-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-22-2012	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-08-2012	\$0.00
971	Collection due process request received timely		11-08-2012	\$0.00
520	Bankruptcy or other legal action filed		11-08-2012	\$0.00
971	Amended tax return or claim forwarded for processing		04-15-2014	\$0.00
977	Amended return filed		04-15-2014	\$0.00
n/a	19277-535-00582-4			
706	Credit transferred in from 1040 201012		04-15-2011	-\$897.86
706	Credit transferred in from 1040 201012		04-15-2014	-\$789.47

5160
carry over
per
amended
return

This Product Contains

8-8-16
Plaintiff response
EXHIBIT NINE PAGE 16
No 1:16-cv-00206-PEC 9/15
Chief Judge Patricia E. Campbell-Smith

0.00 *

897.86 +

789.47 +

1,687.33 *

113.71 -
433.00 -
327.85 -
730.47 -
21205.04 -

Refund due Petitioner

1726713

T-22 98



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-18-2014
Response Date: 08-18-2014
Tracking Number: 100209400564

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: 257-27-0076

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH, FL 32266-3740-007

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Aug. 18, 2014
ACCRUED PENALTY:	0.00	AS OF: Aug. 18, 2014

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

8-8-16
Plaintiff response
EXHIBIT *NIVE* PAGE 17
No 1:16-cv-00206-PEC *9/18*
Chief Judge Patricia E. Campbell-Smith

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	22,014.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	1,483.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

-0- Refund due
-0- \$1687.33

pu Notice CP49
8-18-14 . see
T24
9/8/17

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2011
PROCESSING DATE May 23, 2011

TRANSACTIONS

17267-13
T-23

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20111908	05-23-2011	\$1,483.00 <i>0 see T-6</i>
n/a	07221-109-50712-1			
806	W-2 or 1099 withholding		04-15-2011	-\$497.86
766	Credit to your account		04-15-2011	-\$400.00
196	Interest charged for late payment	20111908	05-23-2011	\$2.44
971	Notice issued CP 0023		05-23-2011	\$0.00
971	Tax period blocked from automated levy program		10-24-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		10-17-2012	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		10-22-2012	\$0.00
971	Collection due process levy (hearing) request or levy and lien (hearing) request received		11-08-2012	\$0.00
971	Collection due process request received timely		11-08-2012	\$0.00
520	Bankruptcy or other legal action filed		11-08-2012	\$0.00
706	Credit transferred in from 1040 201312		04-15-2014	-\$789.47
276	Penalty for late payment of tax	20142005	06-02-2014	\$146.28
196	Interest charged for late payment	20142005	06-02-2014	\$55.61
971	Amended tax return or claim forwarded for processing		04-15-2014	\$0.00
977	Amended return filed		04-15-2014	\$0.00
n/a	19277-535-01512-4			
291	Prior tax abated		08-18-2014	-\$1,483.00 <i>(1)</i>
n/a	28254-606-05247-4			
277	Reduced or removed penalty for late payment of tax		08-18-2014	-\$146.28 <i>(1)</i>
197	Reduced or removed interest charged for late payment		08-18-2014	-\$58.05 <i>(1)</i>
826	Credit transferred out to 1040 200912		04-15-2011	\$897.86
826	Credit transferred out to 1040 200912		04-15-2014	\$789.47
971	Notice issued CP 0021		08-18-2014	\$0.00
971	Notice issued CP 0049		08-18-2014	\$0.00

This Product Contains Sensitive Taxpayer Data

8-8-16
Plaintiff response
EXHIBIT *NINE* PAGE *18*
No 1:16-cv-00206-PEC *918*
Chief Judge Patricia E. Campbell-Smith

0.00 *
477.86 + *W2*
400.00 + *credit*
730.47 + *in from 2013*
1,687.33 *

17267-13
25 *9/1/14*
T- 20/25

8-8-16
Plaintiff response *ten*
EXHIBIT *2* PAGE *5*
No 1:16-cv-00206-PEC
Chief Judge Patricia F. Campbell-Smith

Docket No. 17267-13L

5. The Court Ordered the respondent to issue a supplemental notice of determination to petitioner, clarifying the basis for determination made.

6. The Court Ordered that the parties submit joint or separate reports regarding the status of the case by September 29, 2014, petitioner filed a response to the September 26, 2014, Order, which appears to be a status report. In the report, respondent is submitting his own status report. The petitioner's CDP case concerns tax years 2006, 2008, 2009, and 2010, as noted on the notice of determination.

10. Respondent assigned a new Settlement Officer, Kimberly Piro, to handle petitioner's case. Ms. Piro has no prior involvement in this matter.

11. In preparation for contacting petitioner, Ms. Piro determined that the petitioner had submitted a 1040X for tax year 2009, directly to respondent's compliance department.

12. Ms. Piro sent petitioner a letter on August 1, 2014, scheduling a CDP hearing for August 18, 2014.

13. The August 1, 2014, letter also informed petitioner that she had until September 2, 2014, to submit documentation to

17267-13 10-23-14
Respondent's Status Report
page 2 of 4

exh. 10
pg 2 of 4

8-8-16
Plaintiff response
EXHIBIT *fel* PAGE *3*
No 1:16-cv-00206-PEC *of 5*
Chief Judge Patricia E. Campbell-Smith

Docket No. 17267-13L

respondent's compliance department, supporting her position on the 2009 1040X.

14. The CDP hearing was held on August 18, 2014.

15. Petitioner did not raise collection alternatives, but continued to dispute that taxes were owing, and claimed that she was due refunds for tax years 2008 and 2010.

16. Ms. Piro provided petitioner with a copy of the refund check for the 2004 refund, and was provided account transcripts for tax years 2004 through 2010, for her to review the application of payments.

17. Petitioner provided respondent's compliance department with some supporting documentation regarding the 2009 1040X.

18. It appears there was some confusion as to whether respondent's compliance division timely received the information from petitioner for consideration of the 1040X. Even so, petitioner's information is being considered.

19. Upon conclusion of respondent's compliance division's review of petitioners 2009 1040X, Ms. Piro will determine if further consideration of the 2009 tax will be necessary at the Appeals level.

20. Due to the involvement of the compliance division, Ms. Piro needs additional time to consider the 2009 tax liability before issuing a supplemental notice of determination.


17267-13 10-23-14
Respondents Status Report
page 3 of 4
exh 10
PS 34

Docket No. 17267-13L

Wherefore, respondent respectfully submit his status
report.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service

Date: 10/23/2014


CLINT J. LOCKE
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. LC0405
801 Tom Martin Dr
Rm 257
Birmingham, AL 35211
Telephone: (205) 912-5465

OF COUNSEL:
THOMAS R. THOMAS
Division Counsel
(Small Business/Self-Employed)
ELLEN T. FRIBERG
Area Counsel
(Small Business/Self-Employed:Area 3)
HORACE CRUMP
Associate Area Counsel
(Small Business/Self-Employed)

17267-13 10-23-14
Respondents Status Report
pg 4 of 4

exh 10
pg 4 of 4

8-8-16
Plaintiff response
EXHIBIT *ten* PAGE *54*
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

exh. 10
11 54

Form **1040X**

(Rev. December 2012)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

This return is for calendar year ☐ 2012 ☐ 2011 ☐ 2010 ☒ 2009

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial

Gina B B

Last name

Langley

Your social security number

257 27 0076

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

700 Oak St

Apt. no.

Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Neptune Beach FL 32266

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status.

Caution. In general, you cannot change your filing status from joint to separate returns after the due date.

☒ Single ☐ Married filing jointly ☐ Married filing separately☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on the back to explain any changes

Income and Deductions

- 1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here ☐
- 2 Itemized deductions or standard deduction ☐
- 3 Subtract line 2 from line 1
- 4 Exemptions. *INTERNAL REVENUE SERVICE*
WFT FIELD OFFICE
JACKSONVILLE, FL 32202
If changing, complete Part III, Page 2 and enter the amount from line 304
- 5 Taxable income. Subtract line 4 from line 3

A. Original amount
or as previously
adjusted
(see instructions)B. Net change—
amount of increase
or (decrease)—
explain in Part IIIC. Correct
amount

1	<i>30289.70</i>	<i>-0-</i>	<i>30289.70</i>
2	<i>5700.00</i>	<i>37636.66</i>	<i>38206.66</i>
3	<i>24589.70</i>	<i>24589.70</i>	<i>24589.70</i>
4	<i>3650.00</i>	<i><39630.63></i>	<i>3650.00</i>
5	<i>20939.70</i>	<i>0</i>	<i>0</i>

Tax Liability

- 6 Tax. Enter method used to figure tax: *APR 15 2014*
- 7 Credits. If general business credit carryback is included, check here ☐
- 8 Subtract line 7 from line 6. If the result is zero or less, enter -0-
- 9 Other taxes
- 10 Total tax. Add lines 8 and 9

6	<i>2721.00</i>	<i><2721.00></i>	<i>0</i>
7	<i>0</i>	<i>-</i>	<i>0</i>
8	<i>0</i>	<i>-</i>	<i>0</i>
9	<i>0</i>	<i>-</i>	<i>0</i>
10	<i>2721.00</i>	<i><2721.00></i>	<i>0</i>

Payments

- 11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)
- 12 Estimated tax payments, including amount applied from prior year's return
- 13 Earned income credit (EIC)
- 14 Refundable credits from Schedule(s) ☐ 8812 or ☐ M or Form(s) ☐ 2439
☐ 4136 ☐ 5405 ☐ 8801 ☐ 8812 (2009–2011) ☐ 8839 ☐ 8863
☐ 8885 or ☐ other (specify):
- 15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed

11	<i>118.71</i>	<i>-</i>	<i>118.71</i>
12	<i>0</i>	<i>-</i>	<i>0</i>
13	<i>0</i>	<i>-</i>	<i>0</i>
14	<i>0</i>	<i>-</i>	<i>0</i>

16 Total payments. Add lines 11 through 15

15 *118.71***Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)**

- 17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS
- 18 Subtract line 17 from line 16 (If less than zero, see instructions)
- 19 Amount you owe. If line 10, column C, is more than line 18, enter the difference
- 20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return
- 21 Amount of line 20 you want refunded to you
- 22 Amount of line 20 you want applied to your (enter year): estimated tax *22*

16	<i>118.71</i>
17	<i>0</i>
18	<i>118.71</i>
19	<i>0</i>
20	<i>118.71</i>
21	<i>118.71</i>

For Paperwork Reduction Act Notice, see instructions.

Complete and sign this form on Page 2.

Cat. No. 11361

Form 1040X (Rev. 12-2011)

Form 843 tax year 2009 attachment B 10-29-15

D.L. B. name to B-1-14 letter



Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0010

For assistance, call:
1-800-829-0922
Your Caller ID: 215913

Notice Number: CP23

Date: October 5, 2009

001973.613064.0013.001 1 AB 0.360 926



Taxpayer Identification Number:

257-27-0076

Tax Form: 1040

GINA B LANGLEY
1418 PINWOOD RD
JACKSONVILLE BC FL 32250-2919

8-8-16

Plaintiff response
exhibit ELEVEN PAGE One
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

001973

We Changed Your Estimated Tax Total - You Have an Amount Due

We changed your 2005 Estimated Tax Total reported on your return. Estimated Tax Total may include Estimated Tax Payments, credit applied from another tax year, or payments received with an extension of time to file. As a result of these changes, you owe \$189.58 as shown in your tax statement below. If you think we made a mistake, please call us at the number listed above. When you call, please have your payment information and a copy of your tax return available. This information will help us find any payment you made that we haven't applied.

Tax Statement

Income		
Adjusted Gross Income on Return		\$1,417.00
Adjusted Gross Income on Return as Corrected		\$3,420.00
Taxable Income on Return		\$0.00
Payments and Credits		
Tax Withheld		\$0.00
Estimated Tax Payments		\$0.00
Other Credits		\$0.00
Other Payments	0.00 *	\$0.00
Total Payments and Credits		\$0.00
Tax		
Total Tax on Return	3,420.00 +	\$69.65
Underpayment of Taxes		\$69.65
Plus:		
Penalty		\$84.28
Interest		\$35.65
Amount You Owe		\$189.58
Subtracted Payments We Haven't Included		\$

You Owe the Adjusted Amount

\$

POTRD = Petitioner's objection to respondent's Declaration
17267-13
exhibit E pg 8.5 of 8
4-5-14

The Defendant's notices of refunds due / credits erroneously applied for Plaintiff's 2013 tax year and the Plaintiff's amended tax years 2008, 2009, 2010, 2011 and 2012 total \$16,851.06 are summarized at a through m below.

- | | |
|--|---|
| <p>0.00 *</p> <p>3,210.27 +</p> <p>1,146.00 +</p> <p>2,074.03 +</p> <p>833.75 +</p> <p>8.97 +</p> <p>1,279.82 +</p> <p>1,687.33 +</p> <p>789.47 +</p> <p>1,483.00 +</p> <p>897.86 +</p> <p>612.25 +</p> <p>1,687.33 +</p> <p>1,140.98 +</p> <p>16,851.06 *</p> | <p>a. Tax year 2013 notice to Plaintiff by Defendant dated June 2, 2014 Overpayment for tax year 2013 \$3,210.27(D33) #26 in Plaintiff's 6-27-16 objection to Defendant's motion to dismiss.</p> <p>b. Tax year 2012 notice to Plaintiff by Defendant dated February 15, 2016 refund due \$1,146.00 (B108) ,#22 in Plaintiff's 6-27-16 objection.</p> <p>c. Tax year 2012 notice to Plaintiff by Defendant dated February 15, 2016 decrease in tax \$2,074.03 (B108) #23 in Plaintiff's objection 6-27-16.</p> <p>d. Tax year 2011, Defendant notice dated 2-16-2016 amount applied \$833.75. (B107)</p> <p>e. Tax year 2011 notice dated 2-22-2016 \$8.97 (D33) #24 in Plaintiff's objection 6-27-16.</p> <p>f. Tax year 2011, notice dated 6-2-14, (D33) amount applied \$1,279.82</p> <p>g. Tax year 2010 notice to Plaintiff by Defendant dated August 18, 2014 overpayment \$1,687.33 (D24) #6 in Plaintiff's objection 6-27-16.</p> <p>h.. Tax year 2010, notice to Plaintiff by Defendant dated June 2, 2014 amount applied \$789.47 (D33)</p> <p>i. Tax year 2010, notice dated 8-1-2014 tax decrease \$1,483.00 (B44, D25).</p> <p>j. Tax year 2009 transcripts Credit transferred in from 2010 dated 4-15-2011 \$897.86 (B48) #7 in Plaintiff's objection 6-27-16.</p> <p>k. Tax year 2009, Defendant notice dated 2-16-2016 amount applied \$612.25 (B107)</p> <p>l. tax year 2009, Defendant notice dated 8-18-2014 amount applied \$1,687.33 (D24)</p> <p>m. Tax year 2008, Defendant notice dated 6-2-14 (D33) amount applied \$1,140.98 (B48) #8 in Plaintiff's objection 6-27-16.</p> |
|--|---|

The Defendant has not addressed why the Plaintiff's over-payments noticed as

8-8-16
Plaintiff response
EXHIBIT TWELVE PAGE ONE
No 1:16-cv-00206-PEC ONE
Chief Judge Patricia E. Campbell-

7-26-16
Plaintiff motion
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Form 8857
(Rev. June 2007)
Department of the Treasury
Internal Revenue Service (99)

Request for Innocent Spouse Relief

Do not file with your tax return. See separate instructions.

8-8-16
Plaintiff response
EXHIBIT THIRTEEN PAGE 099
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell
OMB No. 1545-1596

Important things you should know

- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filing this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.
- If you need help, see *How To Get Help* in the instructions.

Part I Should you file this form? You must complete this part for each tax year.

- Enter each tax year you want relief. It is important to enter the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, enter tax year 2004, not tax year 2006.
Caution. The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See *Collection Statute of Limitations* on page 3 of the instructions.
- Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions.
- Did the IRS use your share of the joint refund to pay any of the following past-due debts of your spouse: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?
 - If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379. See instructions.
 - If "No," go to line 4.
- Did you file a joint return for the tax year listed on line 1?
 - If "Yes," skip line 5 and go to line 6.
 - If "No," go to line 5.
- If you did not file a joint return for that tax year, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?
 - If "Yes," see *Community Property Laws* on page 2 of the instructions.
 - If "No" on both lines 4 and 5, stop here. Do not file this form for that tax year.

	Tax Year 1		Tax Year 2		Tax Year 3*	
1	2004					
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No	Yes	No
3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*If you want relief for more than 3 years, fill out an additional form.

Part II Tell us about yourself

6 Your current name (see instructions) <u>GINA BRASHER LANGLEY</u>	Your social security number
Your current home address (number and street). If a P.O. box, see instructions. <u>1418 Pinewood Rd.</u>	Apt. no. County <u>Duval</u>
City, town, or post office, state, and ZIP code. If a foreign address, see instructions. <u>Jacksonville Beach FL 32250</u>	Best daytime phone number <u>(904) 307-4135</u>

Part III Tell us about you and your spouse for the tax years you want relief

7 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.	
That person's current name <u>Barney Langley</u>	Social security number (if known)
Current home address (number and street) (if known). If a P.O. box, see instructions. <u>700 Oak St</u>	Apt. no.
City, town, or post office, state, and ZIP code. If a foreign address, see instructions. <u>Neptune Beach FL 32266</u>	Best daytime phone <u>(904) 245</u>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 24647V

Form 8

1510791E
R-3C-21 pg 19

Repondent's 5/19/14 motion to Dismiss
Petitioner's Objection to R's motion to Dismiss
6-18-14
pg 7 of 15
exhibit two

Docket No. 27396-12
Exhibit B

8-8-16
 Plaintiff response
 EXHIBIT 13 PAGE 2 of 4
 No 1:16-cv-00206-PEC
 Chief Judge Patricia E. Campbell-Smith

Form **8857**
 (Rev. June 2007)
 Department of the Treasury
 Internal Revenue Service (99)

Request for Innocent Spouse Relief

▶ Do not file with your tax return. ▶ See separate instructions.

OMB No. 1545-1596

Important things you should know

- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filing this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.
- If you need help, see *How To Get Help* in the instructions.

Part I Should you file this form? You must complete this part for each tax year.

- 1 Enter each tax year you want relief. It is important to enter the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, enter tax year 2004, not tax year 2006.
 Caution. The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See *Collection Statute of Limitations* on page 3 of the instructions.
- 2 Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions.
- 3 Did the IRS use your share of the joint refund to pay any of the following past-due debts of your spouse: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?
 • If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379. See instructions.
 • If "No," go to line 4.
- 4 Did you file a joint return for the tax year listed on line 1?
 • If "Yes," skip line 5 and go to line 6.
 • If "No," go to line 5.
- 5 If you did not file a joint return for that tax year, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?
 • If "Yes," see *Community Property Laws* on page 2 of the instructions.
 • If "No" on both lines 4 and 5, stop here. Do not file this form for that tax year.

	Tax Year 1		Tax Year 2		Tax Year 3	
1	2004					
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes	No	Yes	No	Yes	No
3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*If you want relief for more than 3 years, fill out an additional form.

Part II Tell us about yourself

6 Your current name (see instructions) GINA BRASHER LANGLEY

Your current home address (number and street). If a P.O. box, see instructions. 200 Oak St

City, town or post office, state, and ZIP code. If a foreign address, see instructions. Nepean Beach FL 32266

Your social security number 238-123-2389

Apt. no. 1 County Duval

Best daytime phone number 904-307-1234

Part III Tell us about you and your spouse for the tax years you want relief

7 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.

That person's current name Barney Langley

Current home address (number and street) (if known). If a P.O. box, see instructions. 221 Marquid St

City, town or post office, state, and ZIP code. If a foreign address, see instructions. Neptune Beach FL 32266

Social security number (if known) 238-123-2389

Apt. no. 1

Best daytime phone 904-123-4567

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 24647V

Form 8

Petitioner's Objection
 exhibit A pg 23 of 40
 4-5-14

4-15-11
 exhibit 3 Form 8857
 Respondent's Declaration
 Docket No. 17267-13L
 Exhibit H

8-8-16

Plaintiff response

EXHIBIT 13

PAGE 3

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Form 9857 (Rev. 8-2007)

Page 2

Note: If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part III: (Continued)

8 What is the current marital status between you and the person on line 7?

☐ Married and still living together

☐ Married and living apart since

MM DD YYYY

☐ Widowed since

MM DD YYYY

☐ Legally separated since

MM DD YYYY

☒ Divorced since

MM DD YYYY

Attach a photocopy of the death certificate and will (if one exists).

Attach a photocopy of your entire separation agreement.

Attach a photocopy of your entire divorce decree.

Note: A divorce decree stating that your former spouse must pay all taxes does not necessarily mean you qualify for relief.

9 What was the highest level of education you had completed when the return(s) were filed? If the answers are not the same for all tax years, explain.

☐ High school diploma or equivalent, or less

☐ Some college

☒ College degree or higher. List any degrees you have.

List any college-level business or tax-related courses you completed.

Explain:

10 Were you a victim of spousal abuse or domestic violence during any of the tax years you want relief? If the answers are not the same for all tax years, explain.

☒ Yes. Attach a statement to explain the situation and when it started. Provide photocopies of any documentation, such as police reports, restraining orders, a doctor's report, or letter, or a notarized statement from someone who was aware of the situation.

☐ No.

11 Did you sign the return(s)? If the answers are not the same for all tax years, explain.

☒ Yes. If you were forced to sign under threat of harm or other form of coercion, check here ☐ See instructions.

☐ No. Your signature was forged. See instructions.

12 When any of the returns were signed, did you have a physical or mental health problem or do you have a mental or physical health problem now? If the answers are not the same for all tax years, explain.

☒ Yes. Attach a statement to explain the problem and when it started. Provide photocopies of any documentation, such as medical bills or a doctor's report or letter.

☐ No.

Part IV: Tell us how you were involved with finances and preparing returns for those tax years.

How were you involved with preparing the returns? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

☒ You filed and/or had fill out the returns.

☒ You gathered receipts and cancelled checks.

☒ You gave tax documents (such as Forms W-2, 1099, etc.) to the person who prepared the returns.

☐ You reviewed the returns before they were signed.

☐ You did not review the returns before they were signed. Explain below.

☐ You were not involved in preparing the returns.

☐ Other:

Explain how you were involved:

LEP

9-15-11

Exhibit 3

Form 9857

In the Court's order of the final dissolution of marriage rendered on 11/10/09, I, [Name],

was the plaintiff in a divorce action brought by [Name] and [Name] against [Name] and [Name].

Marital debt from 11/10/09 to 11/10/09.

J-11-10-09 letter 18
pg 2 of 5

#1510791E Respondent's 5-19-14 Motion to Dismiss
R-3C-21-pg 20 Petitioner's Objection to R's Motion to Dismiss
6-18-14
8 of 15
Docket No. 27396-12
Exhibit B

1510791E Respondents 5-19-14 Motion to Dismiss Dismiss
Petitioners Objection to R's Motion to Docket No. 27396-12
6-18-14 Exhibit B
R - 30 21 pg 22 exhibit two

UNITED STATES TAX COURT

GINA BRASHER LANGLEY

Petitioner,

V.

Docket No. 27396-12

COMMISSIONER OF INTERNAL REVENUE,

Filed Electronica.

Respondent.

8-8-16
Plaintiff response
EXHIBIT FOURTEEN PAGE 107
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sr.

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that the petition was not filed within the time prescribed by I.R.C. § 6015(e) or § 7502.

IN SUPPORT THEREOF, Respondent respectfully states:

1. The final determination dated June 23, 2011, upon which the above-entitled case is based, was sent to Petitioner's last known address, the address shown in the final determination, by certified mail on June 23, 2011. A copy of the final determination is attached as Exhibit A.

2. Evidence of certified mailing is shown by the postmark date stamped on the certified mailing list, a copy of which is attached hereto as Exhibit B.

3. The certified mail number 7161 7618 3633 3739 1366, corresponds exactly to the certified mail number on the final determination, which is located at the top of the letter.

U.S.R.S.

B.M.E.U.

Docket No. 27396-12
Exhibit B



Department of the Treasury
Internal Revenue Service

P.O. Box 120053, Stop 840F
Covington KY 41012

71617618363337391366

In reply refer to: 0297543211
June 23, 2011 LTR 3279C E0
257-27-0076 200412 30

00014485
BODC: WI

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

000658

CERTIFIED MAIL

Social Security Number:

Form: 8857
Tax Year(s): 2004

Contact Person: Mr. Mutters
Employee Identification Number: 0129853
Contact Telephone Number: 866-897-4270
Fax Number: 859-669-5256

FINAL DETERMINATION

Dear Taxpayer:

We considered your Form 8857, Request for Innocent Spouse Relief, and have made our final determination. In this letter, we explain the steps you can take if you disagree with our determination to deny full or partial relief.

For TAX YEAR(S) 2004

You are denied relief under IRC section 6015(f) of the Internal Revenue Code.

In order to obtain relief under IRC section 6015(f) under Revenue Procedure 2003-61 a requesting spouse must show that:

- A joint return was filed for the year in which relief is requested.
- Relief is not available under IRC sections 6015(b) and (c).
- The request for relief is made within 2 years from the date of the first collection activity (with respect to the requesting spouse) after July 22, 1998.
- The liability must be attributable to the nonrequesting spouse.
- ★ Exceptions include:
 - Items attributable to the requesting spouse are solely due to the operation of community property law
 - Nominal ownership (name only) where the requesting spouse rebuts
 - ★ Misappropriation of funds
 - Abuse not amounting to duress
- No assets were transferred between the spouses filing the joint

Petitioner's Objection to Declaration
Exhibit A pg 27 of 40
4-5-14

Docket No. 17267-13L
Exhibit I

Respondent's Declaration

5/19/14 Petitioner's Stipulation of Fact
Exhibit 8
Page 66 of

8-8-16
Plaintiff response
exhibit 14
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

PAGE 3

Whe
only necc
subsequent
letters of
no determ

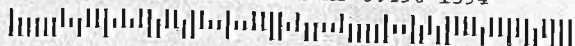


Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0025



7161 7618 3633 5187 2391

080940.895156.0545.013 2 AT 0.490 1394



Notice CP504
Tax Year 2006
Notice date July 25, 2011
Social Security number 257-27-0076
To contact us Phone 1-800-829-0922
Your Caller ID 558964
Page 1 of 4



257270076101

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740007

080940

*rec'd
7-25-11*

Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$116.53

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2006 (Form 1040). If you don't call us immediately or pay the amount due by August 4, 2011, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$116.53 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

What you need to do immediately

Pay immediately

- Send us the amount due of \$116.53, or we may seize ("levy") your state tax refund on or after August 4, 2011.

8-8-16
Plaintiff response
EXHIBIT FIFTEEN PAGE 103
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-S

Billing Summary

Amount you owed	\$109.35
Interest charges	7.18
Amount due immediately	\$116.53

Continued on back...



GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740007

Notice CP504
Notice date July 25, 2011
Social Security number 257-27-0076

Payment

*IRS
Exhibit C
pg 11 of 23*

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (257-27-0076), the tax year (2006), and the form number (1040) on your payment and any correspondence.

Amount due immediately

\$116.53

INTERNAL REVENUE SERVICE
ATLANTA, GA 39901-0025



257270076 NX LANG 30 0 200612 670 00000011653



CERTIFIED MAIL

8-8-16
Plaintiff response
EXHIBIT 15
No 1:16-cv-00206-PEC 413
Chief Judge Patricia E. Campbell-Smith

Official Business
Penalty for Private Use, \$300

PRESORTED
FIRST-CLASS MAIL
POSTAGE AND FEES PAID
IRS
PERMIT NO. G-48

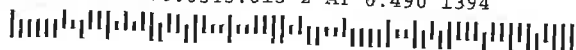


Department of the Treasury
Internal Revenue Service
Atlanta, GA 39901-0025



7161 7618 3633 5187 2414

080942.895156.0545.013 2 AT 0.490 1394



Notice CP504
Tax Year 2009
Notice date July 25, 2011
Social Security number 257-27-0076
To contact us Phone 1-800-829-0922
Your Caller ID 558964
Page 1 of 4



257270076101

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740007

380942

8-8-16
Plaintiff response
EXHIBIT 15 PAGE 3
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$2,900.50

As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2009 (Form 1040). If you don't call us immediately or pay the amount due by August 4, 2011, we may seize ("levy") any state tax refund to which you're entitled and apply it to the \$2,900.50 you owe.

If you still have an outstanding balance after we seize any state tax refund, we may take possession of your other property or your rights to property.

What you need to do immediately

Billing Summary

Amount you owed	\$2,856.48
Failure-to-pay penalty	22.02
Interest charges	22.00
Amount due immediately	\$2,900.50

Pay immediately

- Send us the amount due of \$2,900.50, or we may seize ("levy") your state tax refund on or after August 4, 2011.

Continued on back...



GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740007

Notice CP504
Notice date July 25, 2011
Social Security number 257-27-0076

Payment

IRS
exhibit C
pg 13 of 23

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (257-27-0076), the tax year (2009), and the form number (1040) on your payment and any correspondence.

Amount due immediately

\$2,900.50

INTERNAL REVENUE SERVICE
ATLANTA, GA 39901-0025



257270076 NX LANG 30 0 200912 670 00000290050

**IRS**Department of the Treasury
Internal Revenue ServiceP.O. Box 120053, Stop 840F
Covington KY 41012In reply refer to: 0297825590
May 13, 2011 LTR 3657C i0
257-27-0076 200512 30
Input Op: 0297825590 00019498
BODC: WIGINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

107299

Social Security Number: 257-27-0076

Form: 8857
Tax Year(s): 2005 2006Contact Person: Ms. Wong
Employee Identification Number: 1000197773
Contact Telephone Number: 1-866-897-4270
FAX Number: 859-669-52565-6-16
Plaintiff motion
attachment B page 82
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sm

Dear Taxpayer:

We received Form 8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). You do not meet the basic eligibility requirements because:

You did not file a joint income tax return for tax year(s) 2005 and 2006.

IF YOU HAVE ANY QUESTIONS:

- See Publication 971, Innocent Spouse Relief (And Separation of Liability and Equitable Relief), for more information. Visit www.irs.gov or call 1-800-TAXFORM to order a copy.
- Call the contact person shown on this letter between 7:30 a.m. and 3:30 p.m.(ET), or
- Write to us at the address shown on this letter. Please include a copy of this letter and your best daytime phone number with the hours we can reach you.

Best daytime phone number () _____

Best time to call during the day: _____

8-8-16
Plaintiff response
EXHIBIT SIXTEEN PAGE 16
No 1:16-cv-00206-PEC 5
Chief Judge Patricia E. Campbell

B32

Innocent Spouse Relief

Publication 971

Last revised: 02/07/2011

4-15-11
exhibit 2
IRS form
7 885
exhibit
pg 1 of 2
IRS form

8-8-16
Plaintiff response
EXHIBIT 16 PAGE 2
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

You are eligible to file a request for Innocent Spouse Relief for 2004

You must complete Form 8857 and documentation, attach any documentation / statements as requested on the form and submit it to:

Internal Revenue Service

Internal Revenue Service

Stop 840F

P.O. Box 120053

Covington, KY 41012

Ensure that you sign and date the Form 8857 or it will be returned to you.
By law, the IRS must contact your attorney.

By law, the IRS must contact your spouse or former spouse to inform him/her that you filed Form 8857 and advise of preliminary and final determinations. However, the IRS will not disclose your personal information. You should receive a final determination letter from the Internal Revenue Service when you file the Form 8857.

You should receive a final determination letter from the Internal Revenue Service within six months from the date you file the Form 8857.

Keep a copy of the completed Form 8857 for your records.

The conclusions above are based on information provided by you in response to the questions noted below. This does not constitute written advice in response to a specific written request of the taxpayer within the meaning of section 6404(f) of the Internal Revenue Code.

JRS
6-11-12
pg 14 of 90

For which tax year are you requesting Innocent Spouse Relief? **2004** Change

Are you inquiring about receiving your share of a joint refund that was used to pay any of the following past-due debts for your spouse (or former spouse)? No Change

Did you file a joint return for the tax year 2004?

Did you file a joint return for the tax year you are requesting Innocent Spouse Relief? Yes Change

Is there a remaining balance due for 2004? No Change

Did you file a partnership return with eleven or more partners for the tax year you are requesting Innocent Spouse Relief? No Change

Did a tax court make a final decision not to grant relief to a partner who participated in the partnership? No Change

Did a tax court make a final decision **not** to grant you relief from joint liability for 2004; but you meaningfully participated in the proceeding and could have asked for relief? **No Change**

9/1/63

In reply refer to: 0297421634
Aug. 19, 2011 LTR 4767CS 0
200412 30

00015475
BODC: WI

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

17267-13
POTR Declaration
exhibit G pg one of 2
4-5-14

8-8-16
Plaintiff response
EXHIBIT 16 PAGE 3
No 1:16-cv-00206-PEC-13
Chief Judge Patricia E. Campbell-Smith

Social Security Number: [REDACTED]
Tax Year(s): Dec. 31, 2004

Person to contact: Theresa Griffis
Employee Identification Number: 1000197638
Contact Hours: 7:30 a.m. to 3:30 p.m.
(Eastern time zone)
Telephone Number: (866) 897-4270
Fax Number: (859) 669-5256 (not toll-free)

INNOCENT SPOUSE CLAIMS PREVIOUSLY DENIED FOR THE 2-YEAR RULE
UNDER SECTION 6015(f)

Dear Taxpayer:

The IRS previously issued you a [REDACTED] letter in regards to your claim for innocent spouse relief filed on Form 8857, Request for Innocent Spouse Relief, because your request was not filed within the two-year deadline under section 6015(f).

The IRS has recently decided that claims filed under section 6015(f) are no longer required to be filed within the two-year deadline. If you want us to reconsider your request for innocent spouse relief, please reapply by completing and signing a new Form 8857. Be sure to include any supporting documents. You may use the enclosed envelope, or fax the Form 8857 and any supporting documents to us at the fax number shown above.

ADDITIONAL INFORMATION IF YOU REQUEST RECONSIDERATION OF YOUR REQUEST

We may need to reach you while we process your request. If your address or phone number changes while we are processing your request or if you have questions, call the contact person shown on this letter, or write to us at the address shown on this letter. Please include a copy of this letter and your best daytime phone number with the hours we can reach you.

17267-13
pg 1-8-12
EXH 14
19445

164121 7-28-12

Haller 7-28-12
pg 142
pg 52

3-13-14 pg 1 of 3
27396-12
objection to dismissal
Petitioner

Kpg 43

P.O. Box 120053, Stop 840F
Covington KY 41012

In reply refer to: 0297222112
Aug. 27, 2012 LTR 3657C E0
76 200412 30

00017525
BODC: WI

GINA B LANGLEY
[REDACTED]
[REDACTED]

8-8-16
Plaintiff response
EXHIBIT 16 PAGE 41
No 1:16-cv-00206-PEC 45
Chief Judge Patricia E. Campbell-Smith

025417

Social Security Number: [REDACTED] 76
[REDACTED] 35
Form: 1040
Tax Year(s): 2004

Contact Person: Mrs. Ryan
Employee Identification Number: 1000197722
Contact Telephone Number: 1-866-897-4270 ext 8125
FAX Number: 859-669-3717

Dear Taxpayer:

We received Form 8857, Request for Innocent Spouse Relief. You didn't meet the basic eligibility requirements because:

Our records show no amount is currently owed for the tax year(s) 2004.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. (Visit www.irs.gov or call 1-800-TAXFORM to get a copy of this publication.)
- Call the contact person shown on the first page of this letter between 6:30 a.m. and 3:00 p.m.(ET), or
- X- Write to us at the address on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you.

Daytime phone number () _____

Best time to call during the day: _____

Remember to keep a copy of this letter for your records.

27396-12
11-412 Tax Petition
exhibit one
page one of two



Department of the Treasury
Internal Revenue Service
P.O. Box 120053, Stop 840F
Covington KY 41012

In reply refer to: 0297404711
Oct. 22, 2012 LTR 3657C E0
76 200412 30

00014105
BODC: WI

GINA B LANGLEY
[REDACTED]
[REDACTED]

Social Security Number: [REDACTED] 76

Form: 1040
Tax Year(s): 2004

8-8-16
Plaintiff response
EXHIBIT 16 PAGE 5
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Contact Person: Mrs. Lar
Employee Identification Number: 1000196203
Contact Telephone Number: 1-866-897-4270 X8156
FAX Number: 1-855-277-9040

Dear Taxpayer:

Thank you for your correspondence received 09262012.

There is currently no amount owed and we have made no additional assessments for tax year(s) 2004. If in the future you are contacted regarding any changes to your return, that will result in a balance due, you may re-file the Form 8857, Request for Innocent Spouse Relief.

Per IRC Section 6511, a claim for a refund must be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever of such periods expire later. Your 2004 return was filed on April 15, 2005 and the tax was paid February 24, 2006. You filed your Form 8857 on June 5, 2009, which was after the claims period had expired.

You can do the following to get additional information:

- Review Publication 971, Innocent Spouse Relief. (Visit www.irs.gov or call 1-800-TAXFORM to get a copy of this publication.)
- Call the contact person shown on the first page of this letter between 7:30 a.m. and 4:30 p.m.(ET), or
- Write to us at the address on the first page of this letter.

Please include a copy of this letter and a daytime phone number with the best time to call you.

Daytime phone number ()

11-4-12 Tax Action
exhibit three

Docket No. 17267-13L

letter was issued on June 23, 2011.

8-8-16
Plaintiff response
EXHIBIT SEVENTEEN PAGE 16
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sr

21. Respondent's Motion for Summary judgment argues that a Final Determination letter was issued, which thereby precluded petitioner from raising the issue again in this docketed case, since she received a prior administrative hearing on that issue.

22. Respondent's claim that petitioner received a Final Determination letter from respondent is consistent with respondent's Answer which admits this Court did not make a final decision in docket number 27396-12.

23. Respondent's Final Determination letter is separate and distinct from a Tax Court decision on the merits. Respondent routinely sends taxpayers Final Determinations, which are jurisdictional "tickets to the Tax Court."

24. Respondent did not make a false statement regarding respondent's issuance of a Final Determination letter.

25. To further clarify the record, respondent contacted the Appeals Officer who issued the notice of determination. The Appeals Officer admitted that her statement in the notice of determination was erroneous.

26. It appears that the Appeals Officer saw a copy of respondent's Answer to docket number 27396-12, and misinterpreted the nature of such document.

27. Despite the Appeals Officer's mistake, respondent's

*Dependents motion for
summary judgment or MEMO
or dec 3/6/14.
17267-13*

CONSUMER AFFAIRS
 GULF BENTON DISTRICT

5-6-16
 Plaintiff motion

UNITED STATES
 POSTAL SERVICE

January 27, 2015

Gina Langley
 700 Oak St
 Neptune Beach, FL 32266-3740

Dear Ms. Langley,

Your correspondence to the Postmaster General, regarding Certified 7013 3020 0000 2826 3331 addressed to Mr. Lutz, IRS Program Mgr Philadelphia, PA 19255-0025 has been referred to this office for investigation and response. I apologize for the delay in responding and appreciate your patience.

Enclosed for your records is the proof of delivery on August 30, 2014. I trust this information will be helpful. As information, the Postal Service has no jurisdiction over mail once it has been

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature X <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>B. Received by (Printed Name)</p>		<p>C. Date of Delivery</p>	
<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p>			
<p>1. Article Addressed to: Mr. Lutz IRS Program Mgr Philadelphia PA 19255-0025</p>		<p>3. Service Type <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™ <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery</p>	
<p>2. Article Number (Transfer from service label) 7013 3020 0000 2826 3331</p>		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	

8-8-16
 Plaintiff response
 EXHIBIT EIGHTEEN PAGE 8
 No 1:16-cv-00206-PEC 07/5/16
 Chief Judge Patricia E. Campbell-

19-15 letter
 Mr. Lutz
 pg 25

original
 BQ19

PS Form 3811, July 2013

Domestic Return Receipt

Post Office Box 40005
 Jacksonville, FL 32203-0005
 904-359-2795
 Fax: 904-359-2975

per
 4-6-15
 Appendix 4501 d April 19
 R pg 105
 637

Gina Langley
700 Oak St.
Neptune Beach, Fl. 32266

8-28-14 taxpayer ID 257-27-0076, response to letter 8-1-14 #0538908239

Mr. Lutz
Program manager, IRS
Philadelphia PA 19255-0025

Regards Mr. Lutz,

I am in receipt of your request on 8-14-14. Attached exhibit one pages one through fourteen.

another department
Ms Piro
is ex. 2
A pg 134
via USPS Certified mail # 7013 3020 0000
2826 3331 on 8-28-14
7-23-14 Requested by [initials]
8-1-14 Dated by Lutz
8-1-14 Recd by G Langley
expected delivery 8-30-14
**delivered 8-30-14*



PHILADELPHIA PA 19255-0025

In reply refer to: 0538908239
Oct. 29, 2014 LTR 86C 0
257-27-0076 201112 30
00000036
BODC: WI

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266

recd 11-1-14

1-8-16
complaint
attached
pg 28 of 48

103210

Taxpayer Identification Number: 257-27-0076
Tax Period(s): Dec. 31, 2011 Dec. 31, 2008
Dec. 31, 2009 Dec. 31, 2012
Form: 1040

Dear Taxpayer:

Thank you for your response of Sep. 02, 2014.

We have forwarded your claims to the Appeals Office. They should

Form 843 tax year 2012 pg 4 of 8 11-7-15

8-8-16
Plaintiff response
EXHIBIT 18
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith
PAGE 2
076

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Ms. Kim Piro
Brookhaven Appeals
1040 Waverly Ave
Smp. 906
Holtville NY 11742

2. Article Number (Transfer from service label) **7014 2120 0000 4127 5558**

PS Form 3811, July 2013 Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☒ Agent ☐ Addressee
X

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

RECEIVED
 19 OCT 23 2014

1-8-16
 Complaint
 attachment
 C
 pg 19 of 4

AB/26

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Ms. Kimberly Piro
IRS Brookhaven Appeals
1040 Waverly Ave
Holtville NY 11742

2. Article Number (Transfer from service label) **7014 1820 0001 5306 2158**

PS Form 3811, July 2013 Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☐ Agent ☐ Addressee
X

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

RECEIVED
 833 IRS CENTER AT BROOKHAVEN
 HOLTVILLE, NY 11742

CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com®

OFFICIAL USE

Postage	\$12.65
Certified Fee	\$3.30
Return Receipt Fee (Endorsement Required)	\$2.70
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$18.65

Sent To *Ms Piro.*

Street & Apt. No., or PO Box No.

City, State, ZIP+4 *NY 11742*

PS Form 3800, July 2013 See Reverse for Instructions

SEP 2 2014
 09/24/2014
 JACKSONVILLE FL
 Postmark Here

exh-16
 386
 8-8-16



PHILADELPHIA PA 19255-0025

71617618363747077416

In reply refer to: 0538908239
 Sep. 16, 2014 LTR 105C 0
 257-27-0076 200812 30

00000184
 BODC: WI

GINA B LANGLEY
 700 OAK ST
 NEPTUNE BEACH FL 32266

CERTIFIED MAIL

Taxpayer Identification Number: 257-27-0076
 Kind of Tax: Income
 Date of Claim(s) Received: Apr. 15, 2014
 Tax Period : Dec. 31, 2008

Dear Taxpayer:

WE COULDN'T ALLOW YOUR CLAIM

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

We requested additional information in order to process your claim on 7/23/2014. We did not receive a reply by the date requested.

We can't allow a claim for credit since you filed your claim more than 3 years after the due date for the tax return which established the carryback.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return
- 2 years after you paid the tax

tion, the amount of any credit or refund for a claim filed three years of the tax return is limited to amounts paid in the three years before filing the claim plus the period of

100282

False
9/23/14

false
9/23/14
claim in 2010 filed claim 4.15.14
LOSS

exhibit 7/18
4/16
8-16

W/936
X=14

0538908239
Sep. 16, 2014 LTR 105C 0
257-27-0076 200812 30
00000188

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266



000282

Sincerely yours,

Nancy J Aiello

Nancy J. Aiello
Field Director, Accounts Management

Enclosure(s):
Publication 1

X = 15

w pg 77

✓ 7 no 12

exhibit 18
SAB
2-8-16

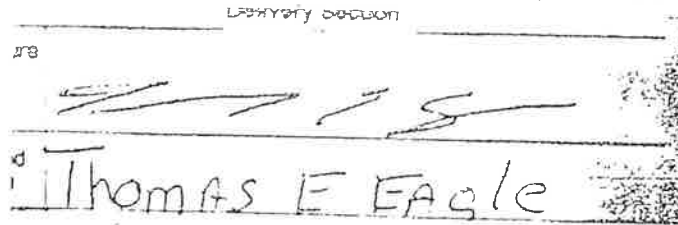


5-6-16
Plaintiff motion
attachment B page 20
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Gina Langley:

The following is in response to your November 20, 2014 request for delivery information on your Certified Mail™ item number 70133020000028263331. The delivery record shows that this item was delivered on August 30, 2014 at 9:10 am in PHILADELPHIA, PA 19154. The scanned image of the recipient information is provided below.

Signature of Recipient :

Signature of Recipient :

Thomas E Eagle

Address of Recipient :

Address of Recipient :

IRS

Thank you for selecting the Postal Service for your mailing needs.

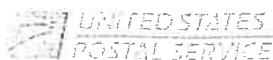
If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely,
United States Postal Service

6-19-15 letter Mr Kels
pg 23

B20

Plaintiff
4-6-15
Appendix
10
USC 1 d App
GTX

CONSUMER AFFAIRS
GULF ATLANTIC DISTRICT5-6-16
Plaintiff motion

January 27, 2015

Gina Langley
700 Oak St
Neptune Beach, FL 32266-3740

Dear Ms. Langley:

Your correspondence to the Postmaster General, regarding Certified 7013 3020 0000 2826 3331, addressed to Mr. Lutz, IRS Program Mgr, Philadelphia, PA 19255-0025, has been referred to this office for investigation and response. I apologize for the delay in responding and appreciate your patience.

Enclosed for your records is the proof of delivery on August 30, 2014. I trust this information will be helpful. As information, the Postal Service has no jurisdiction over mail once it has been

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mail piece or on the front if space permits. 		A. Signature X <div style="float: right;"> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee </div>	
1. Article Addressed to: Mr. Lutz IRS Program Mgr Philadelphia PA 19255-0025		B. Received by (Printed Name) _____ C. Date of Delivery _____	
2. Article Number (Transfer from service label) 7013 3020 0000 2826 3331		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No	
3. Service Type <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Priority Mail Express™ <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> Collect on Delivery			
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes			

8-8-16
Plaintiff response
EXHIBIT EIGHTEEN PAGE 8:
No 1:16-cv-00206-PEC (75)
Chief Judge Patricia E. Campbell-19-15 letter
Mr Kerns
pg 25original
BQ19

PS Form 3811, July 2013

Domestic Return Receipt

Post Office Box 40006
Jacksonville, FL 32203-0006
904-359-2795
FL 904-359-29784-6-15
Appendix used d April 15
K pg 105
C-27

Gina Langley
700 Oak St.
Neptune Beach, FL 32266

8-28-14 taxpayer ID 257-27-0076, response to letter 8-1-14 #0538908239

Mr. Lutz
Program manager, IRS
Philadelphia PA 19255-0025

Regards Mr. Lutz,

I am in receipt of your request on 8-14-14. Attached exhibit one pages one through fourteen.

another department
Ms Piro is ex. 2
A pg. 134
via USPS Certified mail # 7013 3020 0000
2826 3331 on 8-28-14
7-23-14 Requested by Lutz
8-1-14 Dated by Lutz
Rec'd by Glazley
expected delivery 8-30-14
**delivered 8-30-14*



PHILADELPHIA PA 19255-0025

In reply refer to: 0538908239
Oct. 29, 2014 LTR 86C 0
257-27-0076 201112 30
00000036
BODC: WI

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266

rec'd 11-1-14

1-8-16
complaint
attached
pg 28 of 48

Taxpayer Identification Number: 257-27-0076
Tax Period(s): Dec. 31, 2011 Dec. 31, 2008
Dec. 31, 2009 Dec. 31, 2012
Form: 1040

Dear Taxpayer:

Thank you for your response of Sep. 02, 2014.

We have forwarded your claims to the Appeals Office. They should

Form 843 tax year 2012 pg 4 of 8 11-7-15

8-8-16
Plaintiff response
EXHIBIT 18
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith
PAGE 2
076

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Ms. Kim Piro
Brookhaven Appeals
1040 Waverly Ave
Stop. 906
Holtsville NY 11742

2. Article Number
 (Transfer from service label) **7014 2120 0000 4127 5558**

PS Form 3811, July 2013 Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☒ Agent ☐ Addressee
X

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

RECEIVED
 19 OCT 2014

1-8-16
Complaint
at dehnmon
C
pg 19 of 4
AB/26

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Ms. Kimberly Piro
IRS Brookhaven Appeals
1040 Waverly Ave
Holtsville NY 11742

2. Article Number
 (Transfer from service label) **7014 1820 0001 5306 2158**

PS Form 3811, July 2013 Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature ☒ Agent ☐ Addressee
X

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
 If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

RECEIVED IRS
 833
 IRS CENTER AT BROOKHAVEN
 HOLTSVILLE, NY 11742

7-23-17

CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com

OFFICIAL USE

Postage	\$	12.65	0203
Certified Fee		3.30	06
Return Receipt Fee (Endorsement Required)		2.70	
Restricted Delivery Fee (Endorsement Required)		0.00	
Total Postage & Fees	\$	18.65	

Sent To *Ms Piro.*

Street & Apt. No.,
 or PO Box No.

City, State, ZIP+4 *NY 11742*

PS Form 3800, July 2013 See Reverse for Instructions

7014 1820 0001 5306 2158

SEP 2 2014
09/24/2014
USPS

exh-16
306
8-8-16



PHILADELPHIA PA 19255-0025

71617618363747077416

In reply refer to: 0538908239
 Sep. 16, 2014 LTR 105C 0
 257-27-0076 200812 30
 00000184
 BODC: WI

GINA B LANGLEY
 700 OAK ST
 NEPTUNE BEACH FL 32266

CERTIFIED MAIL

Taxpayer Identification Number: 257-27-0076
 Kind of Tax: Income
 Date of Claim(s) Received: Apr. 15, 2014
 Tax Period: Dec. 31, 2008

Dear Taxpayer:

WE COULDN'T ALLOW YOUR CLAIM

WHY WE'RE SENDING YOU THIS LETTER

This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

We requested additional information in order to process your claim on 7/23/2014. We did not receive a reply by the date requested.

We can't allow a claim for credit since you filed your claim more than 3 years after the due date for the tax return which established the carryback.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return
- 2 years after you paid the tax

tion, the amount of any credit or refund for a claim filed three years of the tax return is limited to amounts paid in the three years before filing the claim plus the period of

100282

False 8/9/23/14

false 8/9/23/14 claim in 2010 filed claim 4.15.14 1055

exhibit 116 4/16 8-5-16

w/1936 X=14

0538908239
Sep. 16, 2014 LTR 105C 0
257-27-0076 200812 30
00000188

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266



000282

Sincerely yours,

Nancy J. Aiello

Nancy J. Aiello
Field Director, Accounts Management

Enclosure(s):
Publication 1

X = 15

w pg 77
✓ 7 no 12

EXHIBIT 15
SAB
2-8-16



5-6-16
Plaintiff motion
attachment B page 20
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smit

Gina Langley:

The following is in response to your November 20, 2014 request for delivery information on your Certified Mail™ item number 70133020000028263331. The delivery record shows that this item was delivered on August 30, 2014 at 9:10 am in PHILADELPHIA, PA 19154. The scanned image of the recipient information is provided below.

Signature of Recipient :

Signature of Recipient :
Thomas E Eagle

Address of Recipient :

Address of Recipient :
IRS

Thank you for selecting the Postal Service for your mailing needs.

If you require additional assistance, please contact your local Post Office or postal representative.

Sincerely,
United States Postal Service

6-19-15 let Mr Kels
pg 23

B20

Per 4.200
4-6-15
Approved by [Signature]
10
[Signature]

IFP,PRO SE,REOPEN

US Court of Federal Claims
United States Court of Federal Claims (COFC)
CIVIL DOCKET FOR CASE #: 1:16-cv-00206-PEC
Internal Use Only

8-8-16
 Plaintiff reesponse 8-8-16
 EXHIBIT NINETEEN PAGE 1
 No. 1:16-cv-00206-PEC 3
 Chief Judge Patricia E. Campbell

LANGLEY v. USA
 Assigned to: Chief Judge Patricia E. Campbell-Smith
 Demand: \$51,000
 Cause: 28:1491 Tucker Act

Date Filed: 02/10/2016
 Jury Demand: None
 Nature of Suit: 212 Tax - Income,
 Individual
 Jurisdiction: U.S. Government
 Defendant


Plaintiff**GINA BRASHER LANGLEY**

represented by **GINA BRASHER LANGLEY**
 700 Oak Street
 Neptune Beach, FL 32266
 (904) 469-4397
 PRO SE

V.

Defendant**USA**

represented by **Brian James Sullivan**
 United States Department of Justice -
 Tax Division
 P.O. Box 26
 Ben Franklin Station
 Washington, DC 20044
 (202) 616-3339
 Email: brian.j.sullivan@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
08/12/2016		(Court only) ***Case Reopened (dls) (Entered: 08/12/2016)
08/12/2016	<u>23</u>	ORDER allowing defendant's motion for clarification to be filed by leave of the judge; granting <u>22</u> Motion for Clarification; vacating the judgment entered on August 1, 2016; <u>withdrawing the court's opinion and order filed on August 1, 2016</u> ; and directing plaintiff to file a response by 9/9/16. Signed by Chief Judge Patricia E. Campbell-Smith. (dls) Copy to parties. (Entered: 08/12/2016)

08/12/2016	<i>Ms. Long</i>	MOTION for Clarification, filed by USA [by leave of the judge]. Service: 8/8/16. Response due by 8/25/2016. (dls) (Entered: 08/12/2016)
08/01/2016		(Court only) ***Civil Case Terminated. (dls) (Entered: 08/01/2016)
08/01/2016	<u>21</u>	See Order of 8/12/2016 Vacating JUDGMENT entered, pursuant to Rule 58, in favor of defendant and dismissing plaintiff's complaint. No costs. (Copy to parties) (dls) (Entered: 08/01/2016)
08/01/2016		(Court only) Keywords: re: <u>20</u> Pro Se Complaint; Dismissal for Lack of Subject Matter Jurisdiction; Tax Refund Claim; Takings Claim; Suit precluded by previous actions in Tax Court; I.R.C. § 6512(a). (dls) (Entered: 08/01/2016)
08/01/2016	<u>20</u>	See Order of August 12, 2016 Withdrawing REPORTED OPINION and ORDER granting <u>15</u> Amended Motion to Dismiss Rule 12(b)(1). The Clerk is directed to enter judgment. No costs. Signed by Chief Judge Patricia E. Campbell Smith. (dls) Copy to parties. (USPS Tracking No. 9114 9014 9645 0594 5521 46) (Entered: 08/01/2016)
08/01/2016		(Court only) Keywords: re: <u>19</u> Pro Se Complaint; Motion for Sanctions; RCFC 11; RCFC 6.1. (dls) (Entered: 08/01/2016)
08/01/2016	<u>19</u>	REPORTED ORDER denying <u>7</u> Motion for Sanctions pursuant to Rule 11. Signed by Chief Judge Patricia E. Campbell-Smith. (dls) Copy to parties. (Entered: 08/01/2016) <i>vacated, line 23 Order</i> ★
08/01/2016	<u>18</u>	ORDER RETURNING UNFILED: Plaintiff's sur-reply, received July 29, 2016. Signed by Chief Judge Patricia E. Campbell-Smith. (dls) Copy to parties. (Entered: 08/01/2016) <i>F page</i>
07/14/2016	<u>17</u>	REPLY to Response to Motion re <u>15</u> AMENDED MOTION to Dismiss pursuant to Rule 12(b)(1), filed by USA. Service: 7/14/2016.(ew) (Entered: 07/15/2016)
06/27/2016	<u>16</u>	RESPONSE to <u>15</u> Amended Motion to Dismiss pursuant to Rule 12(b)(1), filed by GINA BRASHER LANGLEY. Reply due by 7/14/2016. Service: 6/27/2016.(ew) (Entered: 06/30/2016) <i>motion response 1 to 25 attachments</i>
06/10/2016	<u>15</u>	AMENDED MOTION to Dismiss pursuant to Rule 12(b)(1), filed by USA. Service: 6/10/2016. Response due by 6/27/2016. (ew) Modified on 6/14/2016 - corrected docket text(jt1). (Entered: 06/13/2016) <i>E page 1 to 36</i>
06/03/2016	<u>14</u>	ORDER granting <u>3</u> Motion for Leave to Proceed in forma pauperis Signed by Chief Judge Patricia E. Campbell-Smith. (ew) Copy to parties. (Entered: 06/03/2016)
05/23/2016	<u>13</u>	RESPONSE to <u>9</u> MOTION to Dismiss pursuant to Rule 12(b)(1), filed by GINA BRASHER LANGLEY. Reply due by 6/9/2016. Service: 5/23/2016.(ew) (Entered: 05/25/2016) <i>pages 1 to 11 with attachments 1 to 6</i>
05/23/2016	<u>12</u>	ORDER granting <u>10</u> Motion to File an Amended Motion to Dismiss. Rule 15(b) Amended Pleadings due by 6/10/2016. Signed by Chief Judge Patricia E. Campbell-Smith. (ew) Copy to parties. (Entered: 05/23/2016)

05/20/2016	<i>Ms. Contant</i>	RESPONSE to <u>7</u> MOTION for Sanctions pursuant to Rule 11, filed by USA. Reply due by 5/31/2016. Service: 5/20/2016.(ew) (Entered: 05/20/2016)
05/20/2016	<u>10</u>	MOTION For Leave To File An Amended Motion to Dismiss - Rule 15 <u>9</u> MOTION to Dismiss pursuant to Rule 12(b)(1), filed by USA. Service: 5/20/2016. Response due by 6/6/2016. (ew) (Amended Motion To Dismiss) # <u>1</u> . (Entered: 05/20/2016)
05/10/2016	<u>9</u>	MOTION to Dismiss pursuant to Rule 12(b)(1), filed by USA. Service: 5/10/2016. Response due by 6/10/2016. (ew) (Entered: 05/10/2016)
05/10/2016	<u>1 to 7</u> <i>B</i>	AMENDED COMPLAINT against USA, filed by GINA BRASHER LANGLEY. Amendment to <u>1</u> Complaint,, filed by GINA BRASHER LANGLEY. Answer due by 5/27/2016. Related document: <u>1</u> Complaint, filed by GINA BRASHER LANGLEY.(ew) (Entered: 05/10/2016) <i>attachments one to 71</i>
05/10/2016	<u>1 to 3</u> <i>C</i>	MOTION for Sanctions pursuant to Rule 11, filed by GINA BRASHER LANGLEY. Service: 5/10/2016. Response due by 5/27/2016. (ew) (Entered: 05/10/2016) <i>attachments C pages 1 to 30</i>
04/13/2016	<u>6</u>	ORDER granting <u>5</u> Motion for Extension of Time to Answer, Answer due by 5/10/2016. Signed by Chief Judge Patricia E. Campbell-Smith. (ew) Copy to parties. (Entered: 04/13/2016)
04/08/2016	<u>5</u>	MOTION for Extension of Time until 5/10/2016 to File Answer re <u>1</u> Complaint,, filed by USA. Service: 4/8/2016. Response due by 4/25/2016. (ew) (Entered: 04/08/2016)
04/08/2016	<u>4</u>	NOTICE of Appearance by Brian James Sullivan for USA.. Service: 4/8/2016.(ew) (Entered: 04/08/2016)
02/10/2016	<u>3</u>	MOTION for Leave to Proceed in forma pauperis, filed by GINA BRASHER LANGLEY. Service: 02/10/2016. Response due by 2/29/2016. (vdw) (Entered: 02/18/2016)
02/10/2016	<u>2</u>	NOTICE of Assignment to Chief Judge Patricia E. Campbell-Smith. (vdw) (Entered: 02/18/2016)
02/10/2016	<u>1</u> <i>A</i>	COMPLAINT against USA (DOJ) (Copy Served Electronically on Department of Justice), filed by GINA BRASHER LANGLEY. Answer due by 4/11/2016. (Attachments: # <u>1</u> Civil Cover Sheet) (vdw) (Additional attachment(s) added on 2/18/2016: # <u>2</u> Appendix) (vdw). (Entered: 02/18/2016) <i>LA one to 140</i>

exhibit 19
pg 3 13
8-876

Internal Revenue Service
Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Department of the Treasury

Person to Contact:
Kimberly A Piro
Employee ID Number: 1000192211
Tel: 304-579-6823
Fax: 855-286-9705
Contact Hours: 6:30

8-8-16
Plaintiff response 8-8-16
EXHIBIT TEN PAGE Twenty 2
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smith

Date: NOV 20 2014

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Refer Reply to:
AP:CO:LI-BRC:KAP
Tax Type/Form Numl
Individual Income Ta.

In Re:
Collection Due Process Appeal
Tax Court
Tax Period(s) Ended:
12/2006 12/2008 12/2009 12/2010

di-08-16
Complaint
attachment C
pg 13 of 48

Ordered
to be received
bcl 11 24-14
reed 11-26-14
JH

**SUPPLEMENTAL NOTICE OF DETERMINATION
CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330**

Dear Ms. Gina B. Langley:

The determination summarized below and described in detail in the attachment supplements the Notice of Determination dated June 25, 2013. This supplement is being issued pursuant to the order of the Tax Court dated June 26, 2014 remanding the case to this appeals office. A copy of this supplement is also being sent to Clint J. Locke Attorney, IRS, Area Counsel, Birmingham, AL.
If you have any questions, please contact the person whose name and telephone number are shown above.

← did not say it was erroneous
in violation of Rule 11 26 USC § 6623(c)
(1)
+ IRS
CLOCK
748

Summary of Determination

Appeals' determination is that the Notice of Intent to Levy is sustained. At this time there is no longer a balance due on tax years 2008 and 2010. However, there is still a balance on tax years 2006 and 2009. You filed an amended 2010 tax return on April 15, 2014 exceeding \$400,000 for losses from a casualty. You were contacted by the Service to supply computational statements for the carryback/carry forward years (2008, 2009, 2011 and 2012) by September 2, 2014. The Service disallowed the claims as untimely when you did not respond by September 2, 2014.

[REDACTED]

US Court of Appeals
4-6-15

Docket 17267-13L
Response Exhibit A

reed 11-26-14
JH

Appendix
15-10791E

Sincerely,

Cindy R Kasminoff
Appeals Team Manager

[Handwritten signatures and notes]

cc: Birmingham, AL Area Counsel

page 197

is false
see r pg 31 to 38
11/25/14
amended
response

Settlement Officer had no prior involvement with respect to the specific tax periods either in Appeals or Compliance.

The Settlement Officer reviewed the Collection file, IRS records and information you provided. My review confirmed that the IRS followed all legal and procedural requirements, and the actions taken or proposed were appropriate under the circumstances. *false*

Aps/21

ISSUES YOU RAISED

Collection Alternatives Requested

You offered no alternatives to collection. You only indicated you could not pay.

*766,000.00 + 79,163.92 = 845,163.92
preserved in escrow*

The Settlement Officer was unable to offer you a collection alternative because you did not provide the documentation that was requested. *false*

Challenges to the Liability

You disagree with your liability on tax years 2008, 2009 and 2010. You submitted amended returns for each tax year as well as a carryback/carry forward claim on tax year 2010. The amended return for tax year 2010 was accepted and adjusted accordingly leaving an overpayment which was applied to your 2009 liability. There is no longer a balance on tax year 2008 due to an applied overpayment from tax year 2013 and the 2010 an adjustment was made on tax year 2010 leaving a zero balance due. However, since there is no longer a liability on tax year 2008 and 2010 you cannot dispute the liability during the CDP hearing. Your carryback/carry forward claim on tax year 2010 was denied by the Service because claim was not complete and was forwarded to Appeals for review. *false*

Appeals reviewed your claim and determined the following: You filed an amended 2010 tax return on April 15, 2014 exceeding \$400,000 for losses from a casualty. You were contacted by the Service to supply computational statements for the carryback/carry forward years (2008, 2009, 2011 and 2012) by September 2, 2014. The Service disallowed the claims as untimely when you did not respond by September 2, 2014. *There was a refund due*

Balancing efficient tax collection with concern regarding intrusiveness

The Notice of Intent to Levy is sustained. Since you have stated you are not willing to pay the liability since you feel you do not owe this money, Appeals is unable to consider any collection alternatives. Therefore, the Notice of Intent to Levy balances the need for efficient collection of the tax with your concern that the action be no more intrusive than necessary. *- False -*

*1-8-16
complaint
attachment
pg 14 of 48*

*Reithaus Motion for Sanctions 17267-13
11-19-15 letter
Mr Lutz pg 27*

17267-13

*S-6
11-29-14 with 5 pp 1 to 43
attachments*

*exh 20
pg 242
8-8-16*

11-20-14

*known false statement on
10-29-14 \$Mr. Lutz. said letter he
received the information see S pp 18 + 19*

provided to petitioner with respect to her account for 2006 through 2010. The supplemental determination on the remand has not yet been received. The pending motions to dismiss this case were taken under advisement so that an adequate explanation of the unsatisfactory state of the record could be provided. Petitioner, however, has persisted in filing with the Court repetitious and meritless motions, has contacted the Court's staff ex parte about filing documents and has recently left at least one inappropriate voicemail message concerning matters in Florida that do not affect her pending cases. The time has come to resolve this case.

Although respondent's positions have been inconsistent and untimely, jurisdictional filing deadlines may not be extended by equitable tolling, even where a government official or employee has provided erroneous information on which a taxpayer has relied. See Brown v. Dir., Office of Workers' Comp. Programs, 864 F.2d 120, 124 (11th Cir. 1989); Pollock v. Commissioner, 132 T.C. at 21-32; Schoenfeld v. Commissioner, T.C. Memo. 1993-303. Thus respondent's motion to dismiss for lack of jurisdiction on the ground that the petition was not timely filed is meritorious. However, the absence of a deficiency determination for 2004 and our lack of jurisdiction in this instance is a straightforward application of statutory language and does not involve equitable considerations. Upon due consideration and for cause, it is hereby

ORDERED that respondent's Motion to Dismiss for Lack of Jurisdiction filed May 19, 2014, is granted. It is further

ORDERED that respondent's Motion to Dismiss for Lack of Jurisdiction filed February 20, 2014, is deemed moot. It is further

ORDERED that the within case is dismissed for lack of jurisdiction.

(Signed) Mary Ann Cohen
Judge

ENTERED: NOV 12 2014

2/10/14
pg 2-5-16
appd notice at 11/14
exhibit one #27396.12
pg three of three

Gina Brasher Langley filed a request with the Commissioner of Internal Revenue for innocent spouse relief under I.R.C. § 6015(f). The Commissioner denied her request. Langley filed a petition with the Tax Court for review of the Commissioner's decision. The Tax Court dismissed her petition. This is her appeal of that dismissal. We review the Tax Court's legal conclusions de novo and its factfindings for clear error. See Ocmulgee Fields, Inc. v. Comm'r, 612 F.2d 1360, 1364 (11th Cir. 2010).

5-6-16
Plaintiff motion
attachment B page 38
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smit

On June 23, 2011, the Commissioner mailed Langley a final determination letter that denied her request for innocent spouse relief. She had 90 days from the day the letter was mailed to file a petition in the Tax Court for review of the Commissioner's decision. I.R.C. § 6015(e)(1). She did not file a petition for review until November 9, 2012, over 500 days after the Commissioner mailed the final determination letter. Her petition for review was untimely. The Tax Court did not err in dismissing it.

AFFIRMED.

Motion for reconsideration must receive within 21 days

90 days from rehearing denied or granted to file with US Supreme Ct
pg 2
55-12
B338

Supreme Court of the United States

Gina Brasher Langley
(Petitioner)

v.

No. 15-6929

Internal Revenue Service
(Respondent)

To Solicitor General Counsel for Respondent:

NOTICE IS HEREBY GIVEN pursuant to Rule 12.3 that a petition for a writ of certiorari in the above-entitled case was filed in the Supreme Court of the United States on November 9, 2015, and placed on the docket November 13, 2015. Pursuant to Rule 15.3, the due date for a brief in opposition is Monday, December 14, 2015. If the due date is a Saturday, Sunday, or federal legal holiday, the brief is due on the next day that is not a Saturday, Sunday or federal legal holiday.

Unless the Solicitor General of the United States represents the respondent, a waiver form is enclosed and should be sent to the Clerk only in the event you do not intend to file a response to the petition.

Only counsel of record will receive notification of the Court's action in this case. Counsel of record must be a member of the Bar of this Court.

Ms. Gina Brasher Langley
700 Oak Street
Neptune Beach, FL 32266

USSC NO 15-6929
Notice 11-20-15 pg 2 of 9

NOTE: This notice is for notification purposes only, and neither the original nor a copy should be filed in the Supreme Court.

21
PS 3
6-12

Internal Revenue Service

Department of the Treasury

Brookhaven Appeals
1040 Waverly Ave.
Stop 906
Holtsville, NY 11742

Person to Contact:

Kimberly A Piro
Employee ID Number: 1000192211
Tel: 304-579-6823
Fax: 855-286-9705
Contact Hours: 6:30 am - 3 pm EST

Date: August 29, 2014

Refer Reply to:

AP:CO:LI-BRC:KAP

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

12/2006 12/2008 12/2009 12/2010

Dear Ms. Langley:

I was able to obtain the front and back copy of the refund check for \$46.66 which was issued on March 17, 2006 for tax year 2004.

I have enclosed a copy for your records.

Sincerely,



Kimberly A Piro
Settlement Officer

Enclosures:

Copy of 2004 Refund Check

5-6-16
Plaintiff motion
attachment B page 24
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smit

8-8-16
Plaintiff response
EXHIBIT TWENTY TWO PAGE 21
No. 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

Ms Piro 9-15-14
exhibit one pg one of two



itself." Florida Statute 837.01 "whoever in one or more official proceedings willfully makes two or more material statements under oath which contradict each other, commits a felony of the second degree."

The \$408,000.00 loss includes the funds from the 2006 ck # 28911585 payable to the appellant by the respondent but never received by the Petitioner.

The technical provision of 26 US Code S 6015 Section 25.15.3.4.4 (03-08-13) regarding collection activity states "the offset of an overpayment against the joint liability under IRC 6402 constitutes collection activity. See Campbell v Commissioner, 121 TC 290 (20013) the Respondent offset the overpayment of the joint refund not received by appellant but did not prove so until August 29, 2014 when it proved that ck 28911585 payable to Gina Langley for 2004 refund was cashed by others.

Treas. Reg. 1.6015-5(b) prohibits levies and judicial proceedings while an innocent spouse claim is pending, ^{Respondent} initiated a collection proceeding ^{for} in 2006 in related case 17267-13 while not verifying that appellant's 2004 tax refund dated March 2006, was not received by taxpayer until August 29, 2014.

The appellee states in #2 of his 2-20-14 motion to dismiss regarding the letter dated 6-23-11 "Evidence of certified mailing is shown by the postmark date stamped on the certified mailing list, a copy of which is attached hereto as Exhibit B."

There is no signature by appellant. The mailing list appears to be that of the appellee and the United States postal service shows no mailing with that number. See H page 28.

The appellant has requested proof of delivery throughout these proceedings. No

appendix A
false complaint USFC
pg. 7

USSC 15-6929

pg 4 of eleven 11-9-15

Polhoner statement of the case

22
303
5-8-16

*Appt 110 of 140
complaint 2-8-16
USCFC*

Docket No. 27396-12

- 2 -

under 6015(e) for review of stand-alone innocent spouse determinations (occurred December 20, 2006).

STATUS OF STIPULATION OF FACTS: Completed In Process X

ISSUES:

1. Does the Court have jurisdiction to hear this case?
2. Does the refund statute bar any possible relief petitioner is seeking?

WITNESS(ES) RESPONDENT EXPECTS TO CALL: None

SUMMARY OF FACTS:

Late Petition

On April 15, 2004, petitioner filed a joint return with Barney J. Langley. Petitioner and Mr. Langley self-assessed taxes in the amount of \$42,117.85. A payment of \$37,883.90 was submitted with the return.

Numerous payments were made?

8-8-16
Plaintiff response
EXHIBIT TWENTY THREE F...
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-S

Two overpayments from tax year 2003 were applied to the 2004 account. The remaining balance of tax, penalties and interest were paid by the petitioner and Mr. Langley by February 24, 2006.

Mr. Langley paid 92.77% of the total \$42,117.85

2004 tax liability

~~On May 13, 2011, respondent issued the petitioner a letter "Proposed Determination (Untimely Claim) - Offer to Suspend Case." Petitioner was informed that respondent was proposing to deny relief under 6015(f) for failure to submit a request for relief within 2 years of the first collection action by respondent. Due to litigation involving the 2 year issue (Lantz v. Commissioner, 132 T.C. No. 8 (2009)) petitioner was given the option to hold her case in suspension or receive a final determination letter. Petitioner was informed that if she chose to receive the final determination letter she would have 90 days to petition this Court.~~

On May 13, 2011, respondent issued the petitioner a letter "Proposed Determination (Untimely Claim) - Offer to Suspend Case." Petitioner was informed that respondent was proposing to deny relief under 6015(f) for failure to submit a request for relief within 2 years of the first collection action by respondent. Due to litigation involving the 2 year issue (Lantz v. Commissioner, 132 T.C. No. 8 (2009)) petitioner was given the option to hold her case in suspension or receive a final determination letter. Petitioner was informed that if she chose to receive the final determination letter she would have 90 days to petition this Court.

27396-12
4/29/14 Respondent Clint Locke's
R pretrial memo
pg 2 of 8

5/19/14 Petitioner's Stipulation of Fact
Exhibit 19
Page 2 of 8

placed in 1-8-15 complaint

Complaint C
01-8-16
attachment
pg 3.

Docket No. 27396-12

- 2 -

Appt 110 of 140
complaint 2-8-16
USCFC

under 6015(e) for review of stand-alone innocent spouse determinations (occurred December 20, 2006).

STATUS OF STIPULATION OF FACTS: Completed ☐ In Process ☒

ISSUES:

1. Does the Court have jurisdiction to hear this case?
2. Does the refund statute bar any possible relief petitioner is seeking?

WITNESS(ES) RESPONDENT EXPECTS TO CALL: None

SUMMARY OF FACTS:Late Petition

On April 15, 2004, petitioner filed a joint return with Barney J. Langley. Petitioner and Mr. Langley self-assessed taxes in the amount of \$42,117.85. A payment of \$37,883.90 was submitted with the return.

Two overpayments from tax year 2003 were applied to the 2004 account. The remaining balance of tax, penalties and interest were paid by the petitioner and Mr. Langley by February 24, 2006.

Mr. Langley paid 97.77% of the total \$42.

2004 tax liability

On May 13, 2011, respondent issued the petitioner a letter "Proposed Determination (Untimely Claim) - Offer to Suspend Case." Petitioner was informed that respondent was proposing to deny relief under 6015(f) for failure to submit a request for relief within 2 years of the first collection action by respondent. Due to litigation involving the 2 year issue (Lantz v. Commissioner, 132 T.C. No. 8 (2009)) petitioner was given the option to hold her case in suspension or receive a final determination letter. Petitioner was informed that if she chose to receive the final determination letter she would have 90 days to petition this Court.

5/19/14 Petitioner's Stipulation of Fact

Exhibit 19

Page 2 of 8

2739612
4/29/14 Respondent Clint Locke's
R pretrial memo
pg 2 of 8

placed in 1-8-15 complaint

Complaint C

01-8-16
attachment
pg 3

8-8-16
Plaintiff response
EXHIBIT TWENTYTHREE PAGE
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Cammell-S

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked '(p.o.c.)' were paid outside the closing; they are shown here for informational purposes and are not included in the totals. Adjustments for items Unpaid By Seller' are based on estimated amounts, and are subject to adjustment by Borrower(s) and Seller(s) when actual amounts become available.

D. Name and Address of Borrower:

Alexander R. McNeal
605 10th Avenue North, Jacksonville Beach, FL, 32250

E. Name and Address of Seller:

Barney J. Langley and Gina B. Langley

F. Name and Address of Lender:

G. Property Location:

605 10th Avenue North, Jacksonville Beach, FL 32250 County: Duval Beaches Home Sites Block 3 Lot 6

H. Settlement Agent Name and Address

Richard T. Morehead, P. A.
444 Third Street
Neptune Beach, FL 32266

I. Settlement Date:

January 31, 2005

Disbursement Date:

January 31, 2005

J. Summary of Borrower's Transaction

100. Gross Amount Due From Borrower

101. Contract Sales price \$205,000.00

102.

103. Settlement charges to borrower (line 1400) \$1,503.50

104.

105.

Adjustments for items paid by seller in advance

106. from to

107. from to

108. from to

109. from to

110.

111.

112.

120. Gross Amount Due From Borrower \$206,503.50

200. Amounts Paid By Or In Behalf Of Borrower

201. Deposit or earnest money \$5,000.00

202. Principal amount of new loan(s)

203. Existing loan(s) taken subject to

204. Principal amount of 2nd loan

205. Interim Interest (1st loan) from to

206. Interim Interest (2nd loan) from to

207.

208.

209.

Adjustments for items unpaid by seller

210. County Property Taxes from 1/1/2005 to 1/31/2005 \$211.20

211. from to

212. from to

213. from to

214. Assumption #1 interest from to

215. Assumption #2 interest from to

216.

217.

218.

219.

220. Total Paid By/For Borrower \$5,211.20

300. Cash At Settlement From/To Borrower

301. Gross amount due from borrower (line 120) \$206,503.50

302. Less amounts paid by/for borrower (line 220) \$5,211.20

K. Summary of Seller's Transaction

400. Gross Amount Due To Seller

401. Contract sales price \$205,000.00

402.

403.

404.

405.

Adjustments for items paid by seller in advance

406. from to

407. from to

408. from to

409. from to

410.

411.

412.

420. Gross Amounts Due To Seller \$205,000.00

500. Reductions In Amount Due To Seller

501. Excess deposit (see instructions)

502. Settlement charges to seller (line 1400) \$4,027.18

503. Existing loan (s) taken subject to

504. Payoff of loan to William Jerry Brasher \$121,597.70

505. Payoff of loan to

506. Payoff of loan to

507.

508.

509.

Adjustments for items unpaid by seller

510. County Property Taxes from 1/1/2005 to 1/31/2005 \$211.20

511. from to

512. from to

513. from to

514. Assumption #1 interest from to

515. Assumption #2 interest from to

516.

517.

518.

519.

520. Total Reduction Amount Due Seller \$125,836.08

600. Cash At Settlement To/From Seller

601. Gross amount due to seller (line 420) \$205,000.00

602. Less reductions in amt. due seller (line 520) \$125,836.08

8-8-16
Plaintiff response
EXHIBIT TWENTY FOUR, PAC
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

escrow funds

DEPOSIT RECEIPT & PURCHASE AND SALE AGREEMENT

Receipt is hereby acknowledged by GINA & BARNEY LANGLEY Date JANUARY 3, 2005
 \$ 5000.00 from ALEXANDER R. MCNEAL hereinafter called AGENT, of the sum of

_____ hereinafter called BUYER,
 which term may be singular or plural and shall include the heirs, successors, personal representatives and assigns of
 the Buyer) as a deposit and as a part of the purchase price on account of offer to purchase the property of _____

_____ hereinafter called SELLER,
 (which term may be singular or plural and shall include the heirs, successors, personal representatives and assigns of
 the Seller) said property being in DUVAL County, Florida, and described as follows:

Address of Property + city, state

605 10th Avenue North
JACKSONVILLE BEACH, FL 32250

The SELLER hereby agrees to sell said property to the BUYER and the BUYER hereby agrees to purchase said property from the SELLER upon the following terms and conditions (if completed or marked):

1. The total PURCHASE PRICE to be paid by the BUYER is payable as follows:
 (If the following items, (c), (d) and (e) are to be adjusted at closing, the agreed adjustments may be indicated by writing "not less than," "not more than" or "approximately" before the amounts of the items.)

- (a) Earnest money deposit; receipt of which is hereinabove and hereby acknowledged _____ \$ 5,000.00
 (b) Additional payment _____ \$ _____
 (c) Additional payment due at closing (not including costs of Buyer) _____ \$ 200,000.00
 (d) Proceeds of new note and mortgage to be executed by the BUYER to any lender other than the SELLER _____ \$ _____
 (e) Existing mortgage balance encumbering the property to be assumed by the BUYER _____ \$ _____

- (f) Balance due to the SELLER to be evidenced by a negotiable promissory note of the BUYER, secured by a valid purchase money mortgage, in a form acceptable to SELLER, on said property executed and delivered by the BUYER to the SELLER dated the date of closing, bearing interest at the rate of _____% per annum and payable \$ _____ per _____ \$ _____

TOTAL PURCHASE PRICE:

\$ 205,000.00

2. It is understood that the said property will be conveyed by WARRANTY DEED subject to current taxes, existing zoning ordinances, covenants, restrictions, and easements of record.

3. The BUYER will pay for: 401 292
 () Recording Fees () Stamps on Note () Intangible Tax on Mortgage () Attorney's Fee
 () Mortgagee's Initial Service Fee () Mortgagee's Transfer Charge () Appraisal Fee () Prepaid Insurance and Taxes () Credit Report () Opinion of Title (X) Photos WOOD DESTROYING ORGANISM REPORT
 () Mortgage insurance premium (X) Title FWS - SEARCH, EXAM, ENDORSEMENTS
 4. The SELLER will pay for:
 () Stamps on Deed () Surtax () Title Insurance () Survey () Real Estate Sales Fee () Abstract of Title
 () FHA or VA Discount () FHA or VA mortgage costs except prepaid items () Attorney's Fee
 () Appraisal Fee (X) Satisfaction of Mortgage (X) Termite Report
 () _____

I. Settlement Agent Name and Address
Richard T. Morehead, P. A.
444 Third Street
Neptune Beach, FL 32266

I. Settlement Date:
September 2, 2004
Disbursement Date:
September 2, 2004

J. Summary of Borrower's Transaction

00. Gross Amount Due From Borrower	
01. Contract Sales price	\$639,500.00
02.	
03. Settlement charges to borrower (line 1400)	\$4,524.64
04.	
05.	
Adjustments for items paid by seller in advance	
06. from to	
07. from to	
08. from to	
09. from to	
10.	
11.	
12.	

120. Gross Amount Due From Borrower	\$644,024.64
200. Amounts Paid By Or In Behalf Of Borrower	
201. Deposit or earnest money	
202. Principal amount of new loan(s)	\$50,000.00
203. Existing loan(s) taken subject to	
204. Principal amount of 2nd loan	
205. Interim Interest (1st loan) from 9/1/2004 to 9/2/2004	\$2.26
206. Interim Interest (2nd loan) from to	
207.	
208.	
209.	

Adjustments for items unpaid by seller	
210. County Property Taxes from 1/1/2004 to 9/2/2004	\$3,802.40
211. Rent pro-rata from 9/2/2004 to 9/30/2004	\$1,058.68
212. from to	
213. from to	
214. Assumption #1 interest from to	
215. Assumption #2 interest from to	
216.	
217. Security Deposit Transfer	\$1,050.00
218.	
219.	

220. Total Paid By/For Borrower	\$55,913.34
300. Cash At Settlement From/To Borrower	
301. Gross amount due from borrower (line 120)	\$644,024.64
302. Less amounts paid by/for borrower (line 220)	\$55,913.34
303. Cash <input checked="" type="checkbox"/> From <input type="checkbox"/> To Borrower	\$588,111.30

K. Summary of Seller's Transaction

400. Gross Amount Due To Seller	
401. Contract sales price	\$639,500.00
402.	
403.	
404.	
405.	
Adjustments for items paid by seller in advance	
406. from to	
407. from to	
408. from to	
409. from to	
410.	
411.	
412.	

420. Gross Amounts Due To Seller	\$639,500.00
500. Reductions In Amount Due To Seller	
501. Excess deposit (see instructions)	
502. Settlement charges to seller (line 1400)	\$27,694.00
503. Existing loan (s) taken subject to	
504. Payoff of loan to Wells Fargo Home Loan	\$81,811.25
505. Payoff of loan to Wachovia	\$205,213.06
506. Payoff of loan to	
507.	
508.	
509.	

Adjustments for items unpaid by seller	
510. County Property Taxes from 1/1/2004 to 9/2/2004	\$3,802.40
511. Rent pro-rata from 9/2/2004 to 9/30/2004	\$1,058.68
512. from to	
513. from to	
514. Assumption #1 interest from to	
515. Assumption #2 interest from to	
516.	
517. Security Deposit Transfer	\$1,050.00
518.	
519.	

520. Total Reduction Amount Due Seller	\$320,629.39
600. Cash At Settlement To/From Seller	
601. Gross amount due to seller (line 420)	\$639,500.00
602. Less reductions in amt. due seller (line 520)	\$320,629.39
603. Cash <input checked="" type="checkbox"/> To <input type="checkbox"/> From Seller	\$318,870.61

THIS IS IMPORTANT TAX INFORMATION AND IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE. IF YOU ARE REQUIRED TO FILE A RETURN, A NEGLIGENCE PENALTY OR OTHER SANCTION WILL BE IMPOSED ON YOU IF THIS ITEM IS REQUIRED TO BE REPORTED AND THE IRS DETERMINES THAT IT HAS NOT BEEN REPORTED.

FOOTNOTES

A pg 56
Complaint 2-8-16
USDC

Asset and Liability Footnotes

- 1 * Market Value
- 2 * Husband's non-marital proceeds from sale of 314-316 3rd Street property ~~_____~~ 2
- 3 *Joint account as of 10-26-04
- 4 * Tax Liability for 2004 paid. However, there will be a 2005 debt to the IRS. Amount Unknown at this time.
- 5 *Deferred payment until Jan. 2005
- 6 *unknown monthly payment
- 7 *unknown monthly paymnet
- 8 *Son's Automobile

Income and Expense Footnotes

- 1 * 700 Oak Street
- 2 *700 Oak Street
- 3 *700 Oak Street
- 4 *Husband's and Son's
- 5 *Husband's and Son's
- 6 *Son's Jeep - Josh is obligated to pay \$6,000 of this loan liability - Husband and Wife are responsible for the remainder of the loan
- 7 *Parties have sold rental property which has not been calculated for capital gains or tax purposes at this time.
- 8 *Husband's and Son's

3/13/06
Barney Langley financial affidavit
by Suzanne Green.
16-2004-DR 009042

24 pg 5

Appendix A pg 54
Complaint
5-8-16
USCF

UNIFORM RESIDENTIAL APPRAISAL REPORT

File No. Barney Langley Page #2
Summary Report
File No. Barney Langley

Valuation Section

ESTIMATED SITE VALUE = \$ 160,000

ESTIMATED REPRODUCTION COST-NEW-OF IMPROVEMENTS = \$ 129,975

Dwelling 1,733 Sq. Ft. @ \$ 75.00 = \$ 129,975

Sq. Ft. @ \$ =

Kitchen App/FP/Wd Fls/Pool/Porch/Extras = \$ 60,000

Garage/Carport 473 Sq. Ft. @ \$ 25.00 = \$ 11,825

Total Estimated Cost New = \$ 191,800

Less: Depreciation 31,973

Depreciated Value of Improvements = \$ 159,827

As-Is Value of Site Improvements = \$ 314,827

INDICATED VALUE BY COST APPROACH = \$ 314,827

Comments on Cost Approach (such as, source of cost estimate, site value, square foot calculation and for HUD, VA and FHA, the estimated remaining economic life of the property): 1733 SF TLA-See sketch for dimension. No determination was made as to subject's compliance with special HUDVA standards. The SF estimate should be considered a visualization with minor deviations in actual SF being of minor value consequence. Depreciation by means of the age-life method with a 60 year life. Land to value ratio exceeded; typical for the beach area market. No lot sales in subject immediate market area; a sale on Bay Street in 2001 @ \$5,000 a 10-20% market condition adjustment applied since 2001; see above estimated value of site.

SALES COMPARISON ANALYSIS

ITEM	SUBJECT	COMPARABLE NO. 1	COMPARABLE NO. 2	COMPARABLE NO. 3
Address	700 Oak Street Neptune Beach, Florida 32266	733 Pine Street Neptune Beach, Florida 32266	635 Bay Street Neptune Beach, Florida 32266	1300 Neptune Grove Drive Neptune Beach, Florida 32266
Proximity to Subject	1/2 mile South	1/2 mile South	2 Street South	1/2 mile South/Neptune Grove
Sales Price	\$ N/A	\$ 295,000	\$ 321,750	\$ 275,000
Price/Gross Living Area	\$	\$ 187.80	\$ 202.49	\$ 189.52
Data and/or Verification Sources	Inspection MLS CPR's	MLS CPR's	MLS CPR's	MLS CPR's
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing Concessions	Conv/DOM/148 No Effect	Conv/DOM/49 No Effect	Conv/DOM/48 No Effect	Conv/DOM/48 No Effect
Date of Sale/Time	05/12/2004	03/24/2004	05/26/2004	05/26/2004
Location	Good	Good	Good	Good
Leasehold/Fee Simple	Fee	Fee	Fee	Fee
Site	Interior 108X116'	Corner 116X120'	Interior 108X106'	Corner/Irregular
View	Residential	Residential	Residential	Residential
Design and Appeal	Ranch	Ranch	Ranch	Ranch
Quality of Construction	Good/Brick/Fr	Good/Brick	Good/Brick/Fr	Good/Brick/Fr
Age	30 years	33 years	30 years	36 years
Condition	Good	Good	Good	Good
Above Grade Room Count	Total Bdrms: 6 Baths: 4	Total Bdrms: 6 Baths: 4	Total Bdrms: 6 Baths: 4	Total Bdrms: 6 Baths: 4
Gross Living Area	1,733 Sq. Ft.	1,768 Sq. Ft.	2,106 Sq. Ft.	1,917 Sq. Ft.
Basement & Finished Rooms Below Grade	None	None	None	None
Functional Utility	Good	Good	Good	Good
Heating/Cooling	CH&CA/HP	CH&CA/HP	CH&CA/HP	CH&CA/HP
Energy Efficient Items	Good	Good	Good	Good
Garage/Carport	2 Car Garage	2 Car Garage	2 Car Garage	2 Car Garage
Porch, Patio, Deck, Fireplaces, etc.	Entry/Enc'd Porch Fireplace	Entry/FIR/WB Bar Fireplace	Entry/Patio Fireplace	Entry/Patio Fireplace
Fence, Pool, etc.	H/Pool/Wd FV Extr	None/Extras	Pool/Equal	Extras
Kitchen App's	Kitchen App's	Kitchen App's	Kitchen App's	Kitchen App's
Net Adj. (Total)	\$ 3,875	\$ 24,055	\$ 29,050	\$ 304,060
Adjusted Sales Price of Comparable	\$ 291,125	\$ 297,685	\$ 304,060	
Comments on Sales Comparison (including the subject property's comparability to the neighborhood, etc.):	See attached addenda.			

Page ___ of ___ of the mother's Motion 3/16/07
Re: case 1DO6-3851
Re: 16-2004-DR-9042-FMXX
Attachment 19 pag 3 of 53

RECONCILIATION

Analysis of any current agreement of sale, option, or listing of subject property and analysis of any prior sales of subject and comparables within one year of the date of appraisal: The subject property has not transferred/sold in the past 12 months according to the County Public Records; nor has it been listed through the local MLS service for sale in the past 12 months. The comparables prior in the past 12 months is above.

INDICATED VALUE BY SALES COMPARISON APPROACH

INDICATED VALUE BY INCOME APPROACH (if Applicable) Estimated Market Rent \$ /Mo. x Gross Rent Multiplier = 300,000

This appraisal is made ☒ "as is" ☐ subject to the repairs, alterations, inspections or conditions listed below ☐ subject to completion per plans & specifications.

Conditions of Appraisal: This report adheres to the State of Florida's USPAP Standards; no departures; limiting conditions apply and are attached.

Final Reconciliation: The Sales Comparison Approach is considered the most reliable indicator of value for it depicts buyer and seller reactions; it is given full weight in this case. The Cost Approach is not reproduction cost but replacement cost from market data or Marshall and Swift. Income Approach not considered applicable in this market area at this time.

The purpose of this appraisal is to estimate the market value of the real property that is the subject of this report, based on the above conditions and the certification, contingent and limiting conditions, and market value definition that are stated in the attached Freddie Mac Form 439/FHVA form 10048 (Revised 6-99)

(WE) ESTIMATE THE MARKET VALUE, AS DEFINED, OF THE REAL PROPERTY THAT IS THE SUBJECT OF THIS REPORT, AS OF 08/24/2004

APPRaiser: Kala Head/RZ 0000404/State-Certified General Appraiser SUPERVISORY APPRAISER (ONLY IF REQUIRED)

Signature: Kala Head/RZ 0000404/State-Certified General Appraiser

Date Report Signed: 08/24/2006

State Certification #: RZ 0000404/State-Certified General Appraiser

Or State License #

Freddie Mac Form 1004 8-99

22-09
Appendix
motion for default
21-3
1/9/07
Attachment
na 23 of 25
5/27/09
11-18
COPY
Complaint
9/12/08

Initials	Date
Approved by	
Prepared by	

Basis on Misc Mech Contractors

Balance

per misc returns

STOCK 6/16/93

APIC 6/16/93

Net income allocated 1985

distributions 1985

income passed

dist

other non ded

* income passed thru

distributions

* income passed thru
dists

non ded items

pass thru inc

non ded items

included

Treasury Stock
distributions 99

income

Basis Ca 12/31/99

Contractors on stock

① re non ded items 1985

* doesn't include non ded items

9724954

273304

24
P57

Form	1120S	U.S. Income Tax Return for an S Corporation		OMB No. 1545-0130
Department of the Treasury Internal Revenue Service		▶ Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation. ▶ See separate instructions.		1995
For calendar year 1995, or tax year beginning , 1995, and ending , 19				
A Date of election as an S corporation	Use IRS label. Otherwise, please print or type.	Name <i>MONROE SMITH + Langley Mechanical Contractors, Inc.</i>	C Employer identification number <i>58-2180084</i>	
<i>JUNE 16, 1995</i>		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.) <i>P.O. Box 8626</i>	D Date incorporated <i>JUNE 16, 1995</i>	
B Business code no. (see Specific Instructions) <i>1711</i>		City or town, state, and ZIP code <i>Atlanta GA 30306</i>	E Total assets (see Specific Instructions) \$ <i>89,565.28</i>	
F Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Change in address (4) <input type="checkbox"/> Amended return				
G Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) <input type="checkbox"/>				
H Enter number of shareholders in the corporation at end of the tax year <input type="checkbox"/>				
Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.				
Income	1a	Gross receipts or sales <i>204,588.59</i>	b Less returns and allowances <i>NONE</i>	c Bal ▶
	2	Cost of goods sold (Schedule A, line 8)		
	3	Gross profit. Subtract line 2 from line 1c		
	4	Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)		
	5	Other income (loss) (attach schedule)		
	6	Total income (loss). Combine lines 3 through 5		
Deductions (see page 10 of the instructions for limitations)	7	Compensation of officers		
	8	Salaries and wages (less employment credits)		
	9	Repairs and maintenance		
	10	Bad debts		
	11	Rents		
	12	Taxes and licenses		
	13	Interest		
	14a	Depreciation (if required, attach Form 4562)		
	14b	Depreciation claimed on Schedule A and elsewhere on return		
	14c	Subtract line 14b from line 14a		
	15	Depletion (Do not deduct oil and gas depletion.)		
	16	Advertising		
	17	Pension, profit-sharing, etc., plans		
	18	Employee benefit programs		
	19	Other deductions (attach schedule)		
20	Total deductions. Add the amounts shown in the far right column for lines 7 through 19			
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			
Tax and Payments	22a	Tax: a Excess net passive income tax (attach schedule)		
	22b	b Tax from Schedule D (Form 1120S)		
	22c	c Add lines 22a and 22b (see page 13 of the instructions for additional taxes)		
	23a	23 Payments: a 1995 estimated tax payments and amount applied from 1994 return		
	23b	b Tax deposited with Form 7004		
	23c	c Credit for Federal tax paid on fuels (attach Form 4136)		
	23d	d Add lines 23a through 23c		
	24	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>		
	25	Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 3 of the instructions for depositary method of payment		
	26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		
27	Enter amount of line 26 you want: Credited to 1996 estimated tax ▶ Refunded ▶			

Please Sign Here

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's social security number _____

Firm's name (or yours if self-employed) and address _____ EIN _____

ZIP code _____

Form 1040 (1997)

Barney Langley 260-21-8735

Page 2

Tax Computation

33	Amount from line 32 (adjusted gross income)	33	24	3	47
34a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	34a			
b	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 18 and check here	34b			
35	Enter the larger of your: Itemized deductions from Schedule A, line 28, OR Standard deduction shown below for your filing status. But see page 18 if you checked any box on line 34a or 34b or someone can claim you as a dependent. • Single—\$4,150 • Married filing jointly or Qualifying widow(er)—\$6,900 • Head of household—\$6,050 • Married filing separately—\$3,450	35	26,200	70	
36	Subtract line 35 from line 33	36	223,652	77	
37	If line 33 is \$90,900 or less, multiply \$2,650 by the total number of exemptions claimed on line 6d. If line 33 is over \$90,900, see the worksheet on page 19 for the amount to enter	37	5830	00	
38	Taxable income. Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-	38	217,822	77	
39	Tax. See page 19. Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	39	62,484	70	

Credits

40	Credit for child and dependent care expenses. Attach Form 2441	40	480	00	
41	Credit for the elderly or the disabled. Attach Schedule R	41			
42	Adoption credit. Attach Form 8839	42			
43	Foreign tax credit. Attach Form 1116	43			
44	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	44			
45	Add lines 40 through 44	45	480	00	
46	Subtract line 45 from line 39. If line 45 is more than line 39, enter -0-	46	62,004	70	

Other Taxes

47	Self-employment tax. Attach Schedule SE	47			
48	Alternative minimum tax. Attach Form 6251	48			
49	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	49			
50	Tax on qualified retirement plans (including IRAs) and MSAs. Attach Form 5329 if required	50			
51	Advance earned income credit payments from Form(s) W-2	51			
52	Household employment taxes. Attach Schedule H	52			
53	Add lines 46 through 52. This is your total tax	53	62,004	70	

Payments

Attach Forms W-2, W-2G, and 1099-R on the front.

54	Federal income tax withheld from Forms W-2 and 1099	54	21837	00	
55	1997 estimated tax payments and amount applied from 1996 return	55	19761	74	
56a	Earned income credit. Attach Schedule EIC if you have a qualifying child b Nontaxable earned income: amount and type	56a			
57	Amount paid with Form 4868 (request for extension)	57	20,901	36	
58	Excess social security and RRTA tax withheld (see page 27)	58			
59	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59			
60	Add lines 54, 55, 56a, 57, 58, and 59. These are your total payments	60	62,500	00	

Refund

Have it directly deposited! See page 27 and fill in 62b, 62c, and 62d.

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID	61	495	30	
62a	Amount of line 61 you want REFUNDED TO YOU	62a			
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number				
63	Amount of line 61 you want APPLIED TO YOUR 1998 ESTIMATED TAX	63	495	30	

Amount You Owe

64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE . For details on how to pay, see page 27	64			
65	Estimated tax penalty. Also include on line 64	65			

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation
<i>Barney Langley</i>	6/15/98	accountant
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation
<i>Barney Langley</i>	6/15/98	contractor

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address			EIN
			ZIP code

24pg 9

Form **1120S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

- ▶ Do not file this form unless the corporation has timely filed
Form 2553 to elect to be an S corporation.
▶ See separate instructions.

1998

For calendar year 1998, or tax year beginning

, 1998, and ending

, 19

A Effective date of election
as an S corporationUse
IRS
label.
Other-
wise,
please
print or
type.

Name

M.S.L. MECHANICAL CONTRACTORS, Inc.

C Employer identification number

58-2180084

D Date incorporated

6/16/95

E Total assets (see page 10)

*\$ 198,503**87*B NEW bus. code no.
(see pages 26-28)*235110*

Number, street, and room or suite no. (If a P.O. box, see page 10 of the instructions.)

P.O. BOX 8626

City or town, state, and ZIP code

Atlanta, GA 31106

- F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address (4) ☐ Amended return
G Enter number of shareholders in the corporation at end of the tax year

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales	<i>1,254,414</i>	3d		1c	<i>1,254,414</i>	<i>30</i>
	2	Cost of goods sold (Schedule A, line 8)				2	<i>210,931</i>	<i>84</i>
	3	Gross profit. Subtract line 2 from line 1c				3	<i>1,043,482</i>	<i>46</i>
	4	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)				4		
	5	Other income (loss) (attach schedule)				5		
	6	Total income (loss). Combine lines 3 through 5				6	<i>1,043,482</i>	<i>46</i>
Deductions (see page 11 of the instructions for limitations)	7	Compensation of officers				7	<i>54,199</i>	<i>80</i>
	8	Salaries and wages (less employment credits)				8	<i>178,245</i>	<i>34</i>
	9	Repairs and maintenance				9	<i>423</i>	<i>62</i>
	10	Bad debts				10		
	11	Rents				11		
	12	Taxes and licenses				12	<i>19,784</i>	<i>79</i>
	13	Interest				13	<i>636</i>	<i>03</i>
	14a	Depreciation (if required, attach Form 4562)				14a		
	b	Depreciation claimed on Schedule A and elsewhere on return				14b		
	c	Subtract line 14b from line 14a				14c		
	15	Depletion (Do not deduct oil and gas depletion.)				15		
	16	Advertising				16		
	17	Pension, profit-sharing, etc., plans				17		
	18	Employee benefit programs				18	<i>37,244</i>	<i>91</i>
19	Other deductions (attach schedule) <i>(SEE ATTACHMENT A)</i>				19	<i>533,551</i>	<i>21</i>	
20	Total deductions. Add the amounts shown in the far right column for lines 7 through 19				20	<i>824,085</i>	<i>70</i>	
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6				21	<i>219,396</i>	<i>76</i>	
Tax and Payments	22	Tax: a Excess net passive income tax (attach schedule)				22a		
	b	Tax from Schedule D (Form 1120S)				22b		
	c	Add lines 22a and 22b (see page 14 of the instructions for additional taxes)				22c		
	23	Payments: a 1998 estimated tax payments and amount applied from 1997 return				23a		
	b	Tax deposited with Form 7004				23b		
	c	Credit for Federal tax paid on fuels (attach Form 4136)				23c		
	d	Add lines 23a through 23c				23d		
	24	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>				24		
25	Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 4 of the instructions for depository method of payment				25			
26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				26			
27	Enter amount of line 26 you want: Credited to 1999 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>				27			

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

*PRESIDENT***Paid
Preparer's
Use Only**Preparer's
signature

Date

Check if self-
employed ☐

Preparer's social security number

Firm's name (or
yours if self-employed)
and address

EIN

ZIP code

Tax and Credits**Standard Deduction for Most People**

Single: \$4,300
 Head of household: \$6,350
 Married filing jointly or Qualifying widow(er): \$7,200
 Married filing separately: \$3,600

34	Amount from line 33 (adjusted gross income)	34	108406	77
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here. 35a			
b	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 30 and check here. 35b			
36	Enter your itemized deductions from Schedule A, line 28, OR standard deduction shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent.	36	41,447	10
37	Subtract line 36 from line 34	37	66,959	67
38	If line 34 is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d. If line 34 is over \$94,975, see the worksheet on page 31 for the amount to enter.	38	13,750	00
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	53,209	67
40	Tax (see page 31). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	9,307	00
41	Credit for child and dependent care expenses. Attach Form 2441	41	566	10
42	Credit for the elderly or the disabled. Attach Schedule R.	42		
43	Child tax credit (see page 33)	43		
44	Education credits. Attach Form 8863	44		
45	Adoption credit. Attach Form 8839	45		
46	Foreign tax credit. Attach Form 1116 if required	46		
47	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	47		
48	Add lines 41 through 47. These are your total credits	48	566	10
49	Subtract line 48 from line 40. If line 48 is more than line 40, enter -0-	49	8740	90

Other Taxes

50	Self-employment tax. Attach Schedule SE	50		
51	Alternative minimum tax. Attach Form 6251	51		
52	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	52		
53	Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required	53		
54	Advance earned income credit payments from Form(s) W-2	54		
55	Household employment taxes. Attach Schedule H.	55		
56	Add lines 49 through 55. This is your total tax .	56	8740	90

Payments

57	Federal income tax withheld from Forms W-2 and 1099	57	9236	00
58	1999 estimated tax payments and amount applied from 1998 return	58	6760	32
59a	Earned income credit. Attach Sch. EIC if you have a qualifying child			
b	Nontaxable earned income: amount and type	59a		
60	Additional child tax credit. Attach Form 8812	60		
61	Amount paid with request for extension to file (see page 48)	61		
62	Excess social security and RRTA tax withheld (see page 48)	62		
63	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	63		
64	Add lines 57, 58, 59a, and 60 through 63. These are your total payments	64	15,996	32

Refund

Have it directly deposited! See page 48 and fill in 66b, 66c, and 66d.

65	If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID	65	7,255	42
66a	Amount of line 65 you want REFUNDED TO YOU .	66a	6,055	42
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number			
67	Amount of line 65 you want APPLIED TO YOUR 2000 ESTIMATED TAX	67	1200	00

Amount You Owe

68	If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE . For details on how to pay, see page 49	68		
69	Estimated tax penalty . Also include on line 68	69		

Sign Here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime telephone number (optional)
<i>[Signature]</i>	9-21-00	Contractor	(901) 249-7115
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation	
<i>[Signature]</i>	9-21-00	Accountant	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address			EIN
			ZIP code



Form **1040** Department of the Treasury—Internal Revenue Service **2003** (99) IRS Use Only—Do not write or staple in this space.

U.S. Individual Income Tax Return

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

Label
(See instructions on page 19.)
Use the IRS label.
Otherwise, please print or type.
Presidential Election Campaign
(See page 19.)

Important!
You must enter your SSN(s) above.

Filing Status
Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child. (See page 20.)

Exemptions
If more than five dependents, see page 21.

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
b ☒ Spouse
c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
Joshua	Langley	252-696306	son	<input checked="" type="checkbox"/>
Morgan	Langley	257-894406	daughter	<input checked="" type="checkbox"/>
Alycia	Langley	255-991946	daughter	<input checked="" type="checkbox"/>

d Total number of exemptions claimed **5**

Income
Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.
If you did not get a W-2, see page 22.
Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 (65026-00 Health Insurance)	7	16537	50
8a	Taxable interest. Attach Schedule B if required	8a	282	82
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required	9a		
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10		
11	Alimony received	11		
12	Business income or (loss). Attach Schedule C or C-EZ	12		
13a	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13a	104101	00
b	If box on 13a is checked, enter post-May 5 capital gain distributions	13b		
14	Other gains or (losses). Attach Form 4797	14		
15a	IRA distributions	15a		
b	Taxable amount (see page 25)	15b		
16a	Pensions and annuities	16a		
b	Taxable amount (see page 25)	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	10550	497
18	Farm income or (loss). Attach Schedule F	18		
19	Unemployment compensation	19		
20a	Social security benefits	20a		
b	Taxable amount (see page 27)	20b		
21	Other income. List type and amount (see page 27)	21		
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	110370	83
23	Educator expenses (see page 29)	23		
24	IRA deduction (see page 29)	24		
25	Student loan interest deduction (see page 31)	25		
26	Tuition and fees deduction (see page 32)	26		
27	Moving expenses. Attach Form 3903	27		
28	One-half of self-employment tax. Attach Schedule SE	28		
29	Self-employed health insurance deduction (see page 33)	29	2513	00
30	Self-employed SEP, SIMPLE, and qualified plans	30		
31	Penalty on early withdrawal of savings	31		
32a	Alimony paid b Recipient's SSN ▶	32a		
33	Add lines 23 through 32a	33	2513	00
34	Subtract line 33 from line 22. This is your adjusted gross income ▶	34	107857	83

Adjusted Gross Income

24 pg 12

257-27-0076 1040X 2010

**IN THE CIRCUIT COURT IN THE FOURTH JUDICIAL CIRCUIT
IN AND FOR DUVAL COUNTY, FLORIDA**

**CASE NO: 2009-CA-001429
DIVISION: CV-H**

**OCEANSIDE BANK,
Plaintiff,
Vs.**

**GINA BRASHER LANGLEY a/k/a GINA B.
LANGLEY; BARNEY J LANGLEY; TARGET
NATIONAL BANK; DISCOVER BANK;
SUZANNE WORRALL GREEN, P.A. a/d/b/a
SUZANNE W. GREEN, P.A.; and UNKNOWN
TENANT IN POSSESSION,**

Defendants,

*Conveyance was
unsupported by
consideration in violation of
Fl. St. Title XLII 725.07 (1).
Title XL 708.10 (5)
title null + void Crusaw v. Cru
637 SO 2d 949
1994 Fla*

GINA B. LANGLEY'S AFFIDAVIT OF COSTS

STATE OF FLORIDA
COUNTY OF DUVAL

**BEFORE ME, the undersigned authority, personally appeared Gina B. Langley,
who duly sworn, deposes and says:**

**I. That Gina B. Langley has expended the following sums as costs in this
cause :**

Down payment 4/15/05
Interest payments per 1099's 4/05-10-08
Repairs 4-05 thru 10-08
Principal payments 5/05-10-08
Homeowner's insurance 4/05-1/09
Duval county Property Taxes 4/05-11/08
6.5 hours lawn maintenance / mth
3 months at \$22.50 / hour
2/09, 3/09 and 4/09
Homeowner's insurance 4/6/09
Closing costs 4/15/09

\$38,988.08
50,948.00
5,000.00
10,800.00
8,000.00
9,000.00

\$100,736.08

438.75
397.08
8,494.99

\$132,066.90

TOTAL

*1726713
POTRO
exhibit C pg 149
26*

Gina Langley/s
5/9/09
Affidavit of costs
in d

*27396-12
petition objects
3-13-14
exhibit one
pg 20 of 26*

*27396-12
1-8-13
exh J
pg 17 of 13*

*5/21/09
exhibit J*

5/19/14 Petitioner's Stipulation of Fact
Exhibit 14
Page 14 of 23

Oceanside
Bank



October 22, 2008

COPY

Ms. Gina Langley
1418 Pinewood Road
Jacksonville Beach, FL 32250

Re: Oceanside Bank Loan

Dear Ms. Langley:

With regard to the captioned matter and pursuant to our recent conversations, please be advised of the following:

You recently sent us a fax inquiring as to whether or not your ex-husband, Barney Langley, was indeed a signor on your Mortgage. You may recall that you were still married when your loan was closed and since this subject property was to be your primary residence, our legal counsel advised us to include Mr. Langley in the execution of the Mortgage only. He is not an obligor under the terms of the Note and the debt that it represents. His execution of the Mortgage is construed as his consent to the lien it represents and no more. ★

Our instructions to the title company that acted as closing agent for the sale of your home were very clear. Since we were preparing our loan documents we notified them that Mr. Langley would be included on our Mortgage and we asked that they reflect that on their preliminary title commitment. The title company's decision to include him on the Warranty Deed "for homestead purposes only" was their decision and not dictated by Oceanside Bank's instructions. Furthermore, our legal counsel tells us that it was unnecessary. ←

I hope that this is of assistance to you. Please feel free to contact me should you need anything further.

Sincerely,

Lori S. Paasche

Lori S. Paasche
Vice President
Loan Operations

5/9/09
exhibit one
Obligation to attorney fees

Gina B. Langley's
motion for summary judgment
5/9/09
exhibit one
pg one of one

Enclosure

cc: Amy Snowden

3/13/09
exhibit one
pg one of one

1315 South Third Street
Jacksonville Beach, FL 32250

560 Atlantic Boulevard
Naples Beach, FL 32263

13799 Beach Boulevard
Jacksonville, FL 32224

1790 Kernan Blvd. South
Jacksonville, FL 32246

204-247-9194 • www.oceansidebank.com

PAGE 5091 OF 0197

#12 pg 42

5-7-16
Plaintiff motion
attachment C15

Appendix
5-7-10
24 pg 15

OR BK 13365 Page 823
Duval County

State of Florida Order
6-21-06 dissolution
of after the marital assets

assets and liabilities then, the amount he owes her for the assets, \$707.00 is reduced by the additional
debt payment he is making of \$417.59. Therefore he should pay her \$289.41 within forty five (45)
days from the date of this Final Judgment.

erroneous

declined

[Redacted signature]

5-20-17
Plaintiff motion
attaches CD page 68 of 68
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

8-8-16
Plaintiff response
EXHIBIT
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell

1/14 Petitioner's Stipulation of Fact
Exhibit 4
Page 18 of 22

During the course of this litigation, the Wife has
Nonetheless she has not contributed to any of the financial obligations of the marital debts.

#1510X1E
R pg 135

27396-12
reply 1-8-13
exh 10 C
7d46

239652
3-31-14
petition
objects
exhibit 1
1911 d26

2004 - 9042
pg 14
final order
dissolution of
marriage
entered 6-21-06

3432 hearing
6-21-10
the Plaintiff's notebook
Section 2
27396-12
11-20-14

K17

50

BK 33365 Page 871 State of Florida accounting
final order dissolution

5-20-16

Plaintiff motion

attachment D page 18 of 68

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

marital home, the parties shall have the home appraised. Each of the parties shall have to purchase the other parties' equity in the marital home. The Court finds that there is no marital debt to the Wife's father in the amount of \$25,000.00, however, there is a mortgage to the Wife's father on the marital home. In the event neither party purchases the other party's equity, the marital home shall be sold and after payment of reasonable and necessary closing costs the parties shall divide equally any remaining proceeds.

ASSETS605 10th Ave N

VALUE

~~408,000.00~~
\$300,000.00

WIFE

?

HUSBAND

5-6-16

Plaintiff motion

attachment B page 119

No 1:16-cv-00206-PEC

Chief Judge Patricia E. Campbell-Smith

Marital home

Sun Trust Money Market acct \$14,813.00

\$14,813.00

Construction tools, equipment \$2,000.00

\$2,000.00

2001 Jeep Wrangler-son \$17,000.00

2002 Chevy Tahoe \$14,000.00

\$14,000.00

2000 Volkswagon Cabrio \$16,000.00

\$16,000.00

FCEL IRA \$11,399.00

\$11,399.00

Furniture-Wife \$15,000.00

\$15,000.00

Furniture-Husband ~~\$12,000.00~~~~\$12,000.00~~

Boat \$6,000.00

\$6,000.00

Collectibles \$3,000.00

\$3,000.00

Retirement Plan-Wife \$2,000.00

\$2,000.00

SUBTOTAL

\$413,212.00

(\$300,000.00)

(\$17,000.00)

\$96,212.00

\$47,399.00

\$48,813.00

Where is?

605 10th Ave N

1417 Pinedale 300,000.00

314 316 Third St 650,000.00

Escrow Funds 79,163.92

MSL Corp. #12 1995 R pg 173

MSL Corp.

#12 1995

MSL Corp.

pg 173

pg 173

pg 173

pg 173

State of Florida Accounting

Bk 13365 page 822 final order dissolution

314 34 St

LIABILITIES

Taxes federal

VALUE

WIFE

HUSBAND

Mortgage *700 ? 10th Ave ?* \$109,000.00

Sears \$12,910.02

\$12,910.02

Home Depot \$2,140.72

\$2,140.72

Home Depot \$8,400.00

\$8,400.00

Target \$7,100.00

\$7,100.00

Rooms To Go ** ~~\$660.00~~

~~\$660.00~~

Sun Trust auto loan ** \$10,321.00

~~\$10,321.00~~ *15,600.00*

Chevron ** ~~\$420.00~~

~~\$420.00~~

Shell Oil ** ~~\$200.00~~

~~\$200.00~~

Dillards ** ~~\$230.00~~

~~\$230.00~~

Citibank-Jeep loan ? \$10,500.00

\$5,250.00

\$5,250.00

Ocean First Bank ? \$22,446.63

\$22,446.63

Bank One VISA *0?* ~~\$14,295.88~~

~~\$14,295.88~~

Lowe's ? \$2,167.18

\$2,167.18

Discover Platinum ? ~~\$26,046.26~~

~~\$26,046.26~~

Sun Trust Car Loan ? ~~\$1,560.00~~

~~\$1,560.00~~

SUBTOTAL

\$228,397.69
(\$109,000.00)
\$11,831.00
\$107,566.69

\$65,405.55(with**) \$53,992.14
\$53,574.55(without**)

(** non-marital total)

\$11,831.00

other assets @ equity date of separation?

false

2017-2000.00

As distributed above, the difference in the value of the assets to the Wife and to the Husband favors the Husband by \$1,414.00. To equalize their distribution, he should pay her \$707.00. On the liabilities side, he is paying \$417.59 more than she is. In order to evenly equitably distribute their

#15-10791 E

R pg 174

5-20-16
Plaintiff motion
attachment D page 19 of 68
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sn

5-6-16
Plaintiff motion
attachment B page 120
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Sn

received 8/23/14
2,604.26
8/24/14

1-15-43

IRS Form 8857

exhibit 4.

pg 25 of 63

8-19-4 JRS letter

certified mail

7611 1156 0002 1982 9115

IN RE: THE MARRIAGE OF

GINA B. LANGLEY, Wife,

and

BARNEY JOSEPH LANGLEY, Husband,

IN THE CIRCUIT COURT, FOURTH
JUDICIAL CIRCUIT, IN AND FOR
DUVAL COUNTY, FLORIDA

CASE NO.: 16-2004-DR-9042-FMXX-MA

DIVISION: FM-E

2 True COPY HEREOF
IN ABOVE CASE SIGNED

JUN 21 2006

JRS
Exhibit B Q
pg one of 9
9-10-12
tax adv group
Stephen Walker

FINAL JUDGMENT OF DISSOLUTION OF MARRIAGE

This cause came before the Court on April 4, 2006 for final hearing on the Wife's Petition and the Husband's Counter-Petition for Dissolution of Marriage. Based upon the testimony and evidence presented, the Court makes the following findings of fact:

on 25th A. The parties were married on August 17, 1985 in Jonesboro, Georgia and separated in August, 2004.

B. The Court has jurisdiction of the parties and the subject matter of this action.

C.

D. The Husband is employed by Sauer, Inc. and earns \$72,000.00 gross income annually.

The Wife is under employed, however, she has a college degree in accounting and has the potential to earn somewhere between \$35,000.00 and \$55,000.00 gross income annually. Evidence was presented as to the availability of jobs and salaries in the Jacksonville area and the Wife appears to be qualified to become employed and earn an income in that range. During the last ten (10) years

TR5
6-11-12
pg 15 of 90

final order per Barney Langley 2-26-0

1919

B. Langley's answer
to supplemental

date of Separation
8/24/04

Petitioner's Objection to R's Dec
Exhibit C, pg 1 of 5
4-5-14

Assets	Debt	Credit Balance
700 Oak St.	408,000.00	
314 Third St.	650,000.00	
605 10 th Ave N	205,000.00	
Boat	3,000.00	
Tools	10,000.00	
Furniture	6,000.00	
Silverado	15,653.00	
Volkswagen	15,100.00	
Retirement funds (G+B)	130,000.00	
Total assets 8/24/04		1,325,653.00

5-6-16
Plaintiff motion
attachment B page 118
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campbell-Smi

Liabilities	
Jerry Brasher Oak St.	110,000.00
314 Third St Wells Fargo	204,000.00
First Union 314 Third St.	115,700.00
Jerry Brasher 605 10 th Ave N	121,597.70
Suntrust (Volkswagen)	15,000.00
Jeep (sons)	10,000.00
CC Debt.	98,000.00

Total Liabilities

Equity

Marital Entity Equity
9/04 Gina Langley 50% distributed
9/04 Barney Langley 50% distributed

674,297.70
651,355.30
159,545.02
159,545.02

Net Entity Value remaining @ 9-2004

332,252.00

State of Florida and Barney Langley
consented to give only remaining
asset of the parties as follows:
in 2010 loss to Gina Langley

R pg 171 #150791E

#15-10791-E

\$530,529.18

~~State of Florida and Barney Langley~~

~~State of Florida~~

5/19/14 Petitioner's Stipulation of Fact
Exhibit 8
Page 75 of

8-8-16
Plaintiff response
EXHIBIT 27 PAGE *one*
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Camp

IN THE CIRCUIT COURT, FOURTH
JUDICIAL CIRCUIT, IN AND FOR
DUVAL COUNTY, FLORIDA

COPY

CASE NO: 16-2004-DR-009042-FMXX-MA
DIVISION: FM-E

GINA B. LANGLEY, Petitioner
and
BARNEY JOSEPH LANGLEY, Respondent

*5/14/09 per Bud. - Stone's own
accord voluntary
who pro the ct took
notice that
jurisdiction over
the case*

ORDER REFERRING CASE TO FAMILY MEDIATION UNIT

The Court *sua sponte* finds that this case should be referred to the Family Mediation Unit for mediation of all pending disputed issues, including, but not limited to, custody, support, visitation, alimony, and property division.

ACCORDINGLY, it is ORDERED that:

(1) **REFERRAL.** This case is hereby referred to the Family Mediation Unit for mediation, of all pending disputed issues. The Family Mediation Unit shall schedule a mediation conference for the purpose of assisting the parties and their counsel, if any, in resolving such issues.

(2) **MANDATORY ATTENDANCE.** The parties and their attorneys, if any, shall attend in person all conferences scheduled by the Family Mediation Unit, and shall mediate in good faith. If a party is represented. No party or attorney shall participate by telephone unless prior authorization is received through the Family Mediation Unit.

(3) **MANDATORY FINANCIAL AFFIDAVITS.** Each party shall bring to the first mediation conference, if not previously filed, a completed, notarized financial affidavit which satisfies the requirements of the Florida Family Law Rules of Procedure regarding such affidavits.

(4) **MANDATORY PAYMENT OF MEDIATION COSTS.** Unless it is otherwise ordered, each party shall be responsible for payment of one-half of all mediation costs assessed by the Family Mediation Unit. The costs shall be paid in advance of or at the commencement of mediation. A party's failure to timely pay such assessed costs may result in the issuance of an Order to Show Cause why that party should not be adjudged in indirect civil contempt of court or indirect criminal contempt of court.

Any party who files a Clerk's certificate of indigence or a Court order determining indigence in compliance with section 57.081, Florida Statute, shall not be assessed mediation costs.

(5) **FAILURE TO ATTEND MEDIATION.** In the event that one party fails to attend a scheduled mediation conference, the party who fails to attend shall be responsible for payment for the entire cost of the session, and the party who appeared shall not be responsible for payment of any of the cost of the session. In the event that both parties fail to appear, each party shall be responsible for payment of one-half of the cost of the session. Failure of one party or both parties to appear may result in the imposition by the Court of appropriate sanctions which may include, but are not limited

*objection to attorneys
5/8/09
exhibit 5
pg 1 of 2*

*7/6
pg 1 of 1*

Sua sponte order 4/27/2014

FAMILY MEDIATION FACT SHEET

Mediation is the process by which the parties and a neutral third person come together to discuss issues relating to divorce, division of property and debt, spousal support, parenting schedules, child support, or modifications to a prior agreement in an effort to resolve these issues to each parties satisfaction.

PLEASE BRING THE FOLLOWING INFORMATION TO THE MEDIATION SESSION:

Completed and updated Financial Affidavit - Form 12.902b Family Law Financial Affidavit (Short Form)

This form is available through the internet at

http://www.flcourts.org/gen_public/family/forms_rules/index.shtml

If you do not have access to the internet you may purchase a form from the Family Law Department (904-630-2230) in Room 103 or the Law Library (904-630-2560) room 102 at the Duval County Courthouse, 330 East Bay Street, Jacksonville, Florida 32202.

Three (3) months of pay stubs or pay records and three (3) years of tax returns.

X

Invoices or statements from your daycare or before/after school care provider. Or, cancelled checks showing payment to the child care provider.

Bring copies of statements, bills or invoices, if you are requesting the other party to contribute to bills or debts incurred.

Bring a copy of the cost of health insurance as if you covered yourself only and the total cost of the insurance, medical and dental only. For example, an individual plan is \$60 per month and a family plan is \$180 per month, then your cost would be \$60 for you and \$120 for family - the child + any additional family members covered by the policy. (This information is available through your employer's human resources department.)

	Employee Only	Employee +1	Family
Medical	\$60	\$80	\$120

MEDIATION FEES:

If you have a combined gross income of \$50,000 or less, you will not pay a fee. If you have a combined gross income of more than \$50,000, you will pay a fee. Bring your receipt.

copy of indigent order

5/19/14 Petitioner's Stipulation of Fact Exhibit 8 Page 155


*27396-12
1-8-13 reply
exh C
43446*

*17267-13
POTROPO Petitioner
exhibit K
pg 4 of 11
4-5-14*

*1-11-2642
appellant appendix to initial brief
DO 117 A 154 1-3-11-10*

*76
72d*

form 4868 application for automatic extension of time to file U.S. Tax return. Gina B. Langley has not filed her 2005 thru 2008 federal income tax returns due to the error in this Courts Order addressed with IRS form 8857 attached at exhibit E form 12.902(b) mailed on 5/21/09 Per this order of compliance to produce last three years of tax returns filed


Gina B. Langley
Mother, Josh, Morgan and Abby
1418 Pinewood Rd
Jacksonville Beach, fl. 32250

2739612
1726713

5/19/14 Petitioner's Stipulation of Fact
Exhibit 7
Page of 86

3932
4511
pg 18 of 19

IR 4A
pg 65 # 1510791E

aring
10/7/09
3:09 bk - 06711

hearing
6-22-09
09-CA-1429

hearing
5/21/09
04-DR 9042

09. SC. 2291
5/22/09
exhibit 46
hearing

12 pg 67

36

Form **8857**
(Rev. June 2007)
Department of the Treasury
Internal Revenue Service (99)

Request for Innocent Spouse Relief

OMB No. 1545-1596

▶ Do not file with your tax return.

▶ See separate instructions.

Important things you should know

- Answer all the questions on this form that apply, attach any necessary documentation, and sign on page 4. Do not delay filling this form because of missing documentation. See instructions.
- By law, the IRS must contact the person who was your spouse for the years you want relief. There are no exceptions, even for victims of spousal abuse or domestic violence. Your personal information (such as your current name, address, and employer) will be protected. However, if you petition the Tax Court, your personal information may be released. See instructions for details.
- If you need help, see *How To Get Help* in the Instructions.

Part I Should you file this form? You must complete this part for each tax year.

- 1 Enter each tax year you want relief. It is important to enter the correct year. For example, if the IRS used your 2006 income tax refund to pay a 2004 tax amount you jointly owed, enter tax year 2004, not tax year 2006.

Caution. The IRS generally cannot collect the amount you owe until your request for each year is resolved. However, the time the IRS has to collect is extended. See *Collection Statute of Limitations* on page 3 of the Instructions.

- 2 Check the box for each year you would like a refund if you qualify for relief. You may be required to provide proof of payment. See instructions.

- 3 Did the IRS use your share of the joint refund to pay any of the following past-due debts of your spouse: federal tax, state income tax, child support, spousal support, or federal non-tax debt such as a student loan?

- If "Yes," stop here; do not file this form for that tax year. Instead, file Form 8379. See instructions.
- If "No," go to line 4.

- 4 Did you file a joint return for the tax year listed on line 1?

- If "Yes," skip line 5 and go to line 6.
- If "No," go to line 5.

- 5 If you did not file a joint return for that tax year, were you a resident of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin?

- If "Yes," see *Community Property Laws* on page 2 of the instructions.
- If "No" on both lines 4 and 5, stop here. Do not file this form for that tax year.

	Tax Year 1	Tax Year 2	Tax Year 3*
1	2004		
2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes No	Yes No	Yes No
3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Yes No	Yes No	Yes No
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Yes No	Yes No	Yes No
5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*If you want relief for more than 3 years, fill out an additional form.

Part II Tell us about yourself

- 6 Your current name (see instructions)

GINA BRASHER LANGLEY

Your current home address (number and street). If a P.O. box, see instructions.

1418 Pinewood Rd.

City, town or post office, state, and ZIP code. If a foreign address, see instructions.

Jacksonville Beach FL 32250

Your social security number

Apt. no. County

Duval

Best daytime phone number

(904) 307-4135

Part III Tell us about you and your spouse for the tax years you want relief

- 7 Who was your spouse for the tax years you want relief? File a separate Form 8857 for tax years involving different spouses or former spouses.

That person's current name

Barney Langley

Social security number (if known)

Current home address (number and street) (if known). If a P.O. box, see instructions.

700 Oak St

Apt. no.

City, town or post office, state, and ZIP code. If a foreign address, see instructions.

Neptune Beach FL 32266

Best daytime phone number

(904) 245

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Cat. No. 24647V

Form 8

4-15-11
exhibit 3
Form 8857

R-3m-21-pg59

Docket No. 27396-12
Exhibit B

Form 8857 (Rev. 8-2007)

Page 1

Note. If you need more room to write your answer for any question, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

Part IV (Continued)

14. When the returns were signed, were you concerned that any of the returns were incorrect or missing information? Check all that apply and explain, if necessary. If the answers are not the same for all tax years, explain.

- ☐ You knew something was incorrect or missing, but you said nothing.
☐ You knew something was incorrect or missing and asked about it.
☒ You did not know anything was incorrect or missing.

Explain: *I assumed the court would recognize debt was paid.*

15. When any of the returns were signed, what did you know about the income of the person on line 7? If the answers are not the same for all tax years, explain.

- ☐ You knew that person had income.

List each type of income on a separate line. (Examples are wages, social security, gambling winnings, or self-employment business income.) Enter each tax year and the amount of income for each type you listed. If you do not know any details, enter "I don't know".

Type of income	Who paid it to that person	Tax Year 1	Tax Year 2	Tax Year 3
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

- ☐ You knew that person was self-employed and you helped with the books and records.
☐ You knew that person was self-employed and you did not help with the books and records.
☐ You knew that person had no income.
☐ You did not know if that person had income.

Explain: *Income was accurately reported. I failed to deduct imputed interest on the \$25,000 loan totaling \$33,000.00 to Tom Jerry Braxton.*

16. When the returns were signed, did you know any amount was owed to the IRS for those tax years? If the answers are not the same for all tax years, explain.

- ☒ Yes. Explain when and how you thought the amount of tax reported on the return would be paid: *I thought it would be evenly paid from both parties.*

- ☐ No.

Explain:

17. When any of the returns were signed, were you having financial problems (for example, bankruptcy or bills you could not pay)? If the answers are not the same for all tax years, explain.

- ☒ Yes. Explain: *I was involved in divorce proceedings for which I assumed the court would order an equitable distribution in accordance with law. A statute of cases.*

- ☐ No.

Explain:

18. For the years you want relief, how were you involved in the household finances? Check all that apply. If the answers are not the same for all tax years, explain.

- ☐ You knew the person on line 7 had separate accounts.
☐ You had joint accounts but you had limited use of them or did not use them. Explain below.
☐ You used joint accounts. You made deposits, paid bills, balanced the checkbook, or reviewed the monthly bank statements.
☐ You made decisions about how money was spent. For example, you paid bills or made decisions about household purchases.
☐ You were not involved in handling money for the household.

Other:

Explain anything else you want to tell us about your household finances: *They were accurately recorded.*

19. Has the person on line 7 ever transferred assets (money or property) to you? (Property includes real estate, stocks, bonds, or other property to which you have title.) See instructions.

- ☐ Yes. List the assets and the dates they were transferred. Explain why the assets were transferred: *I 11-10-09 letter IRS pg 3 of 5*

- ☐ No.

7-15-11 [redacted] his attorney obstructed justice by knowingly, intentionally and repeatedly misrepresenting the facts.

Form 8857

Form 8857 (Rev. 8-2007)

motion to dismiss for lack of jurisdiction

D - 3-11-11 on (d)

Docket No. 27396-12
Exhibit B

4-15-11 11

5-27-09

257-27-0076

Form 8857 (Rev. 5-2007)

Tell us about your current financial situation

IRS form 8857

PG 104.63

exhibit 4

Page 4

20 Tell us the number of people currently in your household.

Adults

1

Children

2

21 Tell us your current average monthly income and expenses for your entire household. If family or friends are helping to support you, include the amount of support as gifts under Monthly income. Under Monthly expenses, enter all expenses, including expenses paid with income from gifts.

Monthly income		Amount	Monthly expenses		Amount
Gifts		0	Federal, state, and local taxes deducted from your paycheck		438.83
Wages (Gross pay)		3156.90	Rent or mortgage		1420.00
Pensions		0	Utilities		200.00
Unemployment		0	Telephone		58.00
Social security		0	Real Estate taxes		300.00
Government assistance, such as housing, food stamps, grants		0	Food		391.00
Alimony		0	Car expenses, payments, insurance, etc.		200.00
Child support		0	Medical expenses, including medical insurance		N/A
Self-employment business income		0	Life insurance		20.00
Rental income		0	Clothing		0
Interest and dividends		0	Child care		0
Other income, such as disability payments, gambling winnings, etc.		0	Public transportation		0
List the type below:			Other expenses, such as real estate taxes, child support, etc.		
Type		0	List the type below:		
Type		0	Type		
Type		0	Type		
Total		3156.90	Type		
			Total		7598.83

5/19/14 Petitioner's Stipulation of Fact Exhibit 4

22 Please provide any other information you want us to consider in determining whether it would be unfair to hold you liable for the tax. If you need more room, attach more pages. Be sure to write your name and social security number on the top of all pages you attach.

In the Court's Order rendered on June 24, 2006, it stated p. 4 of the marital debts. My attorney and I paid a total of \$41,223.56 to the IRS during the proceedings. That state this was not a marital debt therefore, I want a refund of Mr. Langley's share of \$206,117.85.000.00 start up capital in 1995 for MSL corporation which was never recorded as a gift. it was recorded as a capital contribution of MSL corporation and interest should have been imputed.

By signing this form, you understand that, by law, we must contact the person on line 7. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records

Your signature

Shirab Lefay

Date

5/18/09

Preparer's SSN or PTIN

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Firm's name (or your name if self-employed), address, and ZIP code

EIN

Signature

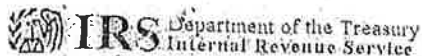
Form 8857 (Rev. 5-2007)

1-011-2642
appellant's appendix to
initial brief
pg 59 of 154 6-3-11 JT

5-27-09

A-31

866



P.O. Box 120053, Stop 840F
Covington KY 41012

In reply refer to: 0297803535
June 16, 2009 LTR 3657C i0
200412 30 000
Input Op: 0297803535 00013470
BODC: SB

GINA B LANGLEY
1418 PINWOOD RD
JACKSONVILLE BC FL 32250-2919

Social Security Number: [REDACTED]

Form: 8857
Tax Year(s): 2004

Contact Person: Mrs. Bohno
Employee Identification Number: 1758639
Contact Telephone Number: 1-866-897-4270
FAX Number: 859-669-5256

2010 CA-3932
exhibit 4 plaintiff
pg 7 of 10
4-5-11 hearing

Dear Taxpayer:

We received Form 8857, Request for Innocent Spouse Relief (And Separation of Liability and Equitable Relief). You do not meet the basic eligibility requirements because:

Our records show no amount is currently owed and you did not make any payments for tax year(s)

2004. *is false*

IF YOU HAVE ANY QUESTIONS:

- See Publication 971, Innocent Spouse Relief (And Separation of Liability and Equitable Relief), for more information. Visit www.irs.gov or call 1-800-TAXFORM to order a copy.
- Call the contact person shown on this letter between 7:30 a.m. and 3:30 p.m.(ET), or
- Write to us at the address shown on this letter. Please include a copy of this letter and your best daytime phone number with the hours we can reach you.

Best daytime phone number () _____

Best time to call during the day: _____

17-267-13
POTRD
exhibit E pg 7d8
45-14

exhibitor
8/7/09

#27396-12
reply 1-8-13
A
pg 6d48

C- 11-10-09 letter IRS
pg one of sixteen

Gina Langley
1418 Pinewood Rd.
Jacksonville Beach, Fl. 32250

August 8, 2009

Re: 0297803535

2004 Innocent spouse relief.

4-15-11
IRS form 8857
exhibit 4
pg 43 of 63

Mrs. Bono,

I received your letter dated June 16, 2009. (attached exhibit one)
The statement that "you did not make any tax payments for 2004" is incorrect.

1. Notice number CP11 (attached exhibit two a and b) shows \$37,883.90 was paid.
2. Exhibit 3 ck 1371 shows \$2,225.66 was paid
3. Exhibit 4 ck 5007 shows \$1114.00 was paid
4. exhibit 5 shows various payments totaling \$894.29 were paid

\$42,273.56

The total amount paid for 2004 equals \$42,117.85 per The Irs statement CP11 dated 5/30/05. Your statement that no amount due by Gina Langley for 2004 is correct.

I filed the joint 2004 tax return after filing for divorce but prior to the final Order of the dissolution of marriage rendered in June 2006. That final order states "she has not contributed to the financial obligations of the marital debts." Exhibit 6. The final Order is in appeal due to the conflicting statement re: the IRS payments.

I am claiming in the request for innocent spouse relief that the Court did not recognize the above payments as payments for marital debt. Barney Langley former spouse continues to claim in court documents I have paid no marital debt. Therefore the above payments should be applied to my tax liability as I overpaid for Barney Langley's 1/2 share of the 2004 Joint Federal Income tax due. I should be reimbursed his 1/2 share, that the Court states I did not pay, totaling \$21,058.93 and will claim a refund on the 2005-2008 personal federal income tax return I am filing prior to filing for bankruptcy due to this and other errors admitted but not corrected the Fourth Judicial Circuit florida,000 in violation of the rules of federal procedure 12.280. See exhibit 7.

Sincerely,
Gina Langley

CC: Barney Langley

Covington Ky - 41012
CM receipt 7008-2810-0002-0186-7845
Mrs Cook

11-6-09 no response called IRS ID# 0197599
resubmit request
✓ box returned document did ✓ how resend

Wpg 48

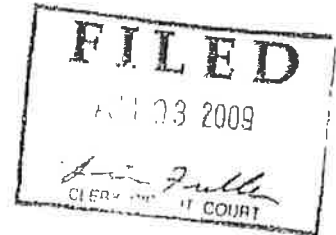
IN THE CIRCUIT COURT IN THE FOURTH JUDICIAL CIRCUIT
IN AND FOR DUVAL COUNTY, FLORIDA

CASE NO: 2009-CA-001429
DIVISION: CV-H

OCEANSIDE BANK,
Plaintiff,

Vs.

GINA BRASHER LANGLEY a/k/a GINA B.
LANGLEY; BARNEY J LANGLEY; TARGET
NATIONAL BANK; DISCOVER BANK;
SUZANNE WORRALL GREEN, P.A. a/d/b/a
SUZANNE W. GREEN, P.A.; and UNKNOWN
TENANT IN POSSESSION, AND TO ALL OTHERS
WHO MAY BE CONCERNED



GINA B. LANGLEY'S EMERGENCY MOTION TO POSTPONE SALE OF 1418
PINEWOOD RD. JAX BEACH FL. 32250

Defendant, Gina B. Langley pursuant to Rule 1.510 of the Florida Rules of Civil Procedure and FJ Statute(s) most respectfully request the sale of 1418 Pinewood Rd. Jax Beach Fl. 32250 be postponed until Orders on existing motions in related cases 2004-Dr-9042, 2009-SC-2291, 2007-CA-9010 and the conflict in the IRS payments per complaints filed on 6/29/09 against JD Todd and Warren Parker are rendered as noted in the Sua Sponte order rendered 4/28/09.

The rendition date of the Order of Summary Judgment in foreclosure leaves the defendant in a procedural Quandary in regard to paragraph 7 of the Summary Judgment and the notice of sale rendered on that same day. McGurn v Scott 596 so 2d 1042-1045 (Fla 1992).

Gina B. Langley
1418 Pinewood Rd.
Jacksonville Beach, Fl. 32250

5/19/14 Petitioner's Stipulation of Fact
Exhibit 7
Page 111 of 111

27396-12
8-13
exh 5
pg 1413

pg 103
26pg 9

IN THE CIRCUIT COURT IN THE FOURTH JUDICIAL CIRCUIT
IN AND FOR DUVAL COUNTY, FLORIDA

COMPLAINT OF ATTORNEY MISUSE OF ESCROW FUNDS BY FORMER
ATTORNEY E. WARREN PARKER

I, Gina Langley, defendant in case 2009-CA-1429, which notice of related case 2004-DR-9042 petition for the dissolution of marriage was filed at mediation on 5-21-09.


In the requirements of compliance per the Courts Order rendered 5-9-09 form 8857 was filed with the Internal Revenue Service for monies paid by Gina Langley's then attorney, Chip Parker with Parker & Dufresne, P.A. totaling \$38,997.90 paid in 2005 for the tax year 2004. See copy of alleged checks 5007 and 5008 dated 4/15/05.

On June 19, 2009 I received the IRS response #0297803535 which states "Our records show you did not make any payments for tax year 2004."

Parker and Dufresne, PA was also paid over \$20,000.00 in fees to respond to Suzanne Green [REDACTED]

[REDACTED] which final order states on page 14 paragraph 8 "nonetheless, she has not contributed to any of the financial obligations of the marital debts during the course of the litigation."

Suzanne Green in her letter to Chip Parker dated 6-8-05 acknowledges that \$79,163.92 were the funds received from the sale of investment property in Jan 2005 that went into escrow.

Wherefore, I Gina Langley, most respectfully request in accordance with the Federal Rules of civil procedure 12.280, this complaint against Parker & Dufresne, P.A. 8777 San Jose Blvd, Suite 301, Jacksonville, FL 32217 be served for the amount of the tax payment that should have been applied to Gina Langley's federal income tax for 2004 totaling \$38,997.90 and reimbursement of \$20,000.00 in attorney fees for his misrepresentation and misuse of escrowed funds and filing a motion with the Court in Nov 05 when he was notified that he no longer represented me in the Notice of Appearance filed on 10-10-05. 
copy attached.

Gina Langley
6/22/09

JP

9/24/09
Hearing

11-6-15
D 310957

#15-10791E

IN THE CIRCUIT COURT IN THE FOURTH JUDICIAL CIRCUIT
IN AND FOR DUVAL COUNTY, FLORIDA

COMPLAINT OF ATTORNEY MISUSE OF ESCROW FUNDS BY FORMER
ATTORNEY JOHN DAVID TODD

I, Gina Langley, defendant in case 2009-CA-1429, which notice of related case 2004-DR-9042 petition for the dissolution of marriage was filed at mediation on 5-21-09.

In the requirements of compliance per the Courts Order rendered 5-9-09 form 8857 was filed with the Internal Revenue Service for monies paid by Gina Langley's then attorney, John David Todd totaling \$2,225.66 paid in 2005 for the tax year 2004. See copy of alleged checks 5007 and 5008 dated 4/15/05.

On June 19, 2009 I received the IRS response #0297803535 which states "Our records show you did not make any payments for tax year 2004."

JD Todd was also paid over \$3000.00 in fees by Gina Langley to respond to Suzanne Green [REDACTED] and which final order states on page 14 paragraph 8 "nonetheless, she has not contributed to any of the financial obligations of the marital debts during the course of the litigation."

Suzanne Green in her letter to Chip Parker dated 6-8-05 acknowledges that \$79,163.92 were the funds received from the sale of investment property in Jan 2005 that went into escrow.

Wherefore, I Gina Langley, most respectfully request in accordance with the Federal Rules of civil procedure 12.280. this complaint against John David Todd Esquire. 6817 southpoint Parkway, Suite 1501, Jacksonville, florida 32216 on this 22 day of June 2009 and request proof of payment to the Internal Revenue Service and a refund of attorney fees paid.

Gina Langley
6/22/09

26/11

9/29/09
Hearing
pg 3 of 3

R - pg 58

Form **4868**Department of the Treasury
Internal Revenue Service (99)

*attachment to
Form 104X Copy only
do not process*

*2009
Line 62
pg 11/14*

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

OMB No. 1545-0074

2009

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can file Form 4868 electronically by accessing IRS e-file using your home computer or by using a tax professional who uses e-file.
2. You can pay all or part of your estimate of income tax due using a credit or debit card.
3. You can file a paper Form 4868.

The first two options are discussed under IRS e-file, next. Filing a paper Form 4868 is discussed later on this page.



**It's Convenient,
Safe, and Secure**

IRS e-file is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You will receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Do not send in Form 4868 if you file electronically, unless you are making a payment with a check or money order. (See page 4.)

Complete Form 4868 to use as a worksheet. If you think you owe tax when you file your return, you will need to estimate your total tax liability and subtract how much you have already paid (lines 4, 5, and 6 below).

You can apply for an extension by e-filing Form 4868 from a home computer or through a tax professional who uses e-file. Several companies offer free e-filing of Form 4868 through the e-file program. For more details, go to www.irs.gov and click on "Free File" in the search box at the top of the page.

You can also apply for an extension by paying part or all of your estimate of income tax due by using a credit or debit card. Pay by Credit or Debit Card later on this page.



**E-file Using Your Personal Computer
or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2008 tax return—you will be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under **Where To File a Paper Form 4868**. See page 4.



Pay by Credit or Debit Card

You can get an extension if you pay part or all of your estimate of income tax due by using a credit or debit card. Your payment must be at least \$1. You can pay by phone or over the Internet. See page 4.



File a Paper Form 4868

If you wish to file on paper instead of electronically, fill in the Form 4868 below and mail it to the address shown on page 4.

For information on using a private delivery service, see page 4.

Note. If you are a fiscal year taxpayer, you must file a paper Form 4868.

*17367-13
8-28-14 Petition Response to 8-1-14 Ltr
Exhibit 4 pg 6 of 10*

NOTE: Filing extension unable to file tax return due to non credit of interest spouse relief for \$45,000 in tax payments from 2005. Court hearing scheduled 11/9/16. For attorney's hand which divorce case not allocating any payment to the distribution

Form **4868**Department of the Treasury
Internal Revenue Service (99)

For calendar year 2009, or other tax year beginning

**Application for Automatic Extension of Time
To File U.S. Individual Income Tax Return**

OMB No. 1545-0074

2009

Part I Identification

1. Your name(s) (see instructions)

Anna B. Longley

1000 1st St

1000 1st St

1000 1st St

1000 1st St

1000 1st St

Part II Individual Income Tax

4. Estimate of total tax liability for 2009

5. Total 2009 payments

6. Balance due. Subtract line 5 from line 4 (see instructions)

7. Amount you are paying (see instructions)

8. Check here if you are not of the country, or if you are a resident (see instructions)

9. Check here if you file Form 1040NR (see instructions)

1000 1st St

Appendix 1 pg 10
 Motion for
 default
 judgment
 5007

Page 8
 Family Court
 12/13/10

PARKER & DUFRESNE, P.A.
 TRUST ACCOUNT
 8777 SAN JOSE BLVD. SUITE 301
 JACKSONVILLE, FL 32217
 (904) 733-7766

EVERBANK
 JACKSONVILLE, FLORIDA 32257
 63-22-630

Gina Langley's payment from
 Escrow

PAY One thousand One Hundred fourteen dollars and 00/100

TO THE
 ORDER OF

Internal Revenue Service

#257-27-0076

⑈005007⑈ ⑈063000225⑈ 05135355⑈0⑈

Del M. J. Perry

DATE 4/15/05 NUMBER 5007 AMOUNT 1,114.00

PARKER & DUFRESNE, P.A.
 TRUST ACCOUNT
 8777 SAN JOSE BLVD. SUITE 301
 JACKSONVILLE, FL 32217
 (904) 733-7766

EVERBANK
 JACKSONVILLE, FLORIDA 32257
 63-22-630

PAY Thirty Seven thousand Eight Hundred Eighty Three dollars and 90/100
 TO THE
 ORDER OF
 Internal Revenue Service
 #257-27-0076

DATE 4/15/05 NUMBER 5008 AMOUNT 37,883.90

5008

Attachment P pg 2 of 2
 10/16/06
 IRS form 8857
 4-11-11
 2-1-1-2

W pg 10 13

JOHN DAVID TODD, ATTY AT LAW
TRUST ACCOUNT
6817 SOUTHPOINT PARKWAY SUITE 1501
JACKSONVILLE, FL 32216

PAY TO THE ORDER OF Suntrust DATE 12/2/2005

Three Hundred Sixty Five and no 00/xx \$ 365.00
Bank of America DOLLARS 6

ACH NIT 003100277

FOR Langley

⑈001370⑈ ⑆063000047⑆ 002101189816⑈

John David Todd

JOHN DAVID TODD, ATTY AT LAW
TRUST ACCOUNT
6817 SOUTHPOINT PARKWAY SUITE 1501
JACKSONVILLE, FL 32216

PAY TO THE ORDER OF Internal Revenue Service DATE 12/2/2005

Two Thousand Two Hundred Twenty Five and 66/00 \$ 2,225.66
Bank of America DOLLARS 6

ACH NIT 003100277

FOR Langley

⑈001371⑈ ⑆063000047⑆ 002101189816⑈

John David Todd

JOHN DAVID TODD, ATTY AT LAW
TRUST ACCOUNT
6817 SOUTHPOINT PARKWAY SUITE 1501
JACKSONVILLE, FL 32216

PAY TO THE ORDER OF 2-P9 142 DATE _____

Bank of America DOLLARS 6

ACH NIT 003100277

FOR _____

⑈001372⑈ ⑆063000047⑆ 002101189816⑈

exhibit D.
5-6-12
Ander Genshaw
15 of 23

27396-12
3-13-14
Petitioners Objection
Exhibit One
Pg 8 of 26

1/22/09
appendix pg 12
Motion for default
judgment.

Page ___ of ___ mother's
Motion 3/16/07
Re: case 1DO6-3851
Re: 16-2004-DR-9042-FMXX
Attachment 19 page 30 of 53

2004-PH 97042
related cases
pg 17 of 26
3/22/09

27396-12
1-24-13
exhibit B
17267-13
POTRM
exhibit C
pg 6 of 8

COPY

17267-13
JEC MEMO 2015-11

- 2 -

more

[*2] determination. The supplemental notice acknowledged that there are no outstanding balances for 2008 and 2010 but sustained the proposed levy to collect unpaid balances for 2006 (\$121.48 as of the date of the original proposal for levy) and 2009 (\$3,374.96 as of the date of the original proposal for levy). The issues for determination are whether underlying liabilities are properly in issue or whether the determination to sustain the proposed levy was an abuse of discretion. *was 2856.48 exhibit 4 pg 9 the response*

All section references are to the Internal Revenue Code in effect at all relevant times.

Background

All of the facts in this case are discerned from the underlying administrative record and the records of this Court. The parties did not execute a stipulation, and there was no testimony when the case was called for trial. Because the positions of the parties and the relevant facts are fully disclosed in the administrative record and the parties' filings, there is no reason to reopen the record for additional evidence.

Petitioner's Claimed Overpayments

Petitioner was a resident of Florida at the time she filed her petition. She was previously married to Barney Langley and filed a joint Federal income tax return with him for 2004. Thereafter she and Barney Langley were divorced as a

26 18

GINA LANGLEY
700 OAK ST.
NEPTUNE BEACH, FL 32266

1157
63-1392/630
66317

1-14-15

Date

Pay to the Order of United States Treasury \$ 121.48
One hundred Twenty One + 48/100 Dollars



~~XXXXXXXXXXXXXXXXXXXX~~ Bank

For 2006 1040 TAX etc paid
on full

Gina B. Langley

~~XXXXXXXXXXXXXXXXXXXX~~ 8611 1157

Hardland Clarke

Case 17267-13

GREENSHELFIELD

17267-13
R pg 36 d39

pd per
County Order Case 17267-13
1-13-15

- immaterial
except that TMS
Service Center said I
owe 9.00 (2006)
and I did not
receive 46.66 refund
in 2006 as proved by documents
in case

Officer K. Piro

17267-13
appealed 27396-12 - 26B
for 2004 year
46.66 refund did not
receive appeal

PAYOFF CALCULATOR

Name: GINA B LANGLEY SSN: 257-27-0076

Calculation Result Based on INTST

MFT	Tax Period	Assessed Tax/Penalty	01/14/2015 (Target Date)			02/13/2015 (Target Date + 30 Days)			IDRS Hold Conditions
			Total FTP	Total Interest	Balance	Total FTP	Total Interest	Balance	
30	200612	55.77	18.38	55.40	129.55	18.38	55.72	129.87	

[Return to Calculator](#)

owe - ???

Tracy Brown - said owed 900

badge # 1000 705277

!!!

1726 7-13
R pg. 317
d39

26 B 26

17267-13

tax Ct memo 2015-11

- 3 -

[*3] result of proceedings in the Florida courts. The returns that petitioner filed for 2006 through 2010 were not joint returns.

Petitioner contends that she does not owe taxes for the years in issue and that she is entitled to a refund of over \$40,000 for 2004 that was ~~misappropriated~~^{not} by Barney Langley and/or others in Florida. She has claimed mistreatment by Florida attorneys and the Florida courts in relation to the domestic relations proceedings.

Petitioner filed an action in this Court, docket No. 27396-12, seeking relief under section 6015 for years 2004 through 2010. That case was ultimately dismissed for lack of jurisdiction because there was no deficiency for 2004 and because petitioner had not filed joint returns for the later years.

On April 15, 2014, petitioner submitted to the Internal Revenue Service (IRS) amended returns for years including 2010 and a carryback/carryforward claim for 2010; those documents asserted a theft loss exceeding \$400,000. Petitioner understood that she filed the amended 2010 return "the last day to take the loss" (because of the period of limitations). Her claimed loss was identified as ~~conversion of funds & including the failure of the IRS to investigate a situation in Florida that she had pursued in three appeals, including to the Florida Supreme Court.~~ Her amended returns were referred to an IRS office not part of its Office of Appeals (Appeals

were granted per the transcripts @ exhibit 9 pgs 1 to 18
this response 27 B17

Schedule D Tax Worksheet

Keep for Your Records



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040 to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, line 9b, or
- Form 1040, line 42, is zero or less.

Instead, see the instructions for Form 1040, line 43.

1. Enter your taxable income from Form 1040, line 42	1. <u>283151.48</u>
2. Enter your qualified dividends from Form 1040, line 9b	2. <u>—</u>
3. Enter the amount from Form 4952, line 4g	3. <u>—</u>
4. Enter the amount from Form 4952, line 4e*	4. <u>—</u>
5. Subtract line 4 from line 3. If zero or less, enter -0-	5. <u>-0-</u>
6. Subtract line 5 from line 2. If zero or less, enter -0-	6. <u>-0-</u>
7. Enter the smaller of line 15 or line 16 of Schedule D	7. <u>289503.62</u>
8. Enter the smaller of line 3 or line 4	8. <u>-0-</u>
9. Subtract line 8 from line 7. If zero or less, enter -0-	9. <u>289503.62</u>
10. Add lines 6 and 9	10. <u>289503.62</u>
11. Add lines 18 and 19 of Schedule D	11. <u>36248.61</u>
12. Enter the smaller of line 9 or line 11	12. <u>36248.61</u>
13. Subtract line 12 from line 10	13. <u>253255.01</u>
14. Subtract line 13 from line 1. If zero or less, enter -0-	14. <u>29896.47</u>
15. Enter the smaller of:	
• The amount on line 1 or	
• \$29,050 if single or married filing separately;	
\$58,100 if married filing jointly or qualifying widow(er); or	
\$38,900 if head of household	15. <u>58100 -</u>
16. Enter the smaller of line 14 or line 15	16. <u>29896.47</u>
17. Subtract line 10 from line 1. If zero or less, enter -0-	17. <u>-0-</u>
18. Enter the larger of line 16 or line 17	18. <u>29896.47</u>
If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.	
19. Subtract line 16 from line 15	19. <u>28203.53</u>
20. Multiply line 19 by 5% (.05)	20. <u>1410.18</u>
If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.	
21. Enter the smaller of line 1 or line 13	21. <u>253255.01</u>
22. Enter the amount from line 19 (if line 19 is blank, enter -0-)	22. <u>28203.53</u>
23. Subtract line 22 from line 21. If zero or less, enter -0-	23. <u>225051.48</u>
24. Multiply line 23 by 15% (.15)	24. <u>33757.72</u>
If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.	
25. Enter the smaller of line 9 above or Schedule D, line 19	25. <u>36248.61</u>
26. Add lines 10 and 18	26. <u>319400.09</u>
27. Enter the amount from line 1 above	27. <u>283151.48</u>
28. Subtract line 27 from line 26. If zero or less, enter -0-	28. <u>36248.61</u>
29. Subtract line 28 from line 25. If zero or less, enter -0-	29. <u>-0-</u>
30. Multiply line 29 by 25% (.25)	30. <u>0</u>
If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.	
31. Add lines 18, 19, 23, and 29	31. <u>—</u>
32. Subtract line 31 from line 1	32. <u>—</u>
33. Multiply line 32 by 28% (.28)	33. <u>—</u>
34. Figure the tax on the amount on line 18. Use the Tax Table or Tax Computation Worksheet, whichever applies	34. <u>3616.00</u>
35. Add lines 20, 24, 30, 33, and 34	35. <u>37483.90</u>
36. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	36. <u>77889.98</u>
37. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 43	37. <u>37483.90</u>

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

8-8-16

Plaintiff response

EXHIBIT TWENTY-FIVE PAGE 01

No 1:16-cv-00206-PEC 01 OR

Chief Judge Patricia E. Campbell-Sm

27 one of all
PS



OSC

OGDEN UT 84201-0021

In reply refer to: 1483000192
Aug. 10, 2016 LTR 3175C 0
257-27-0076 000000 00
Input Op: 1483059232 00018735
BODC: WI

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

8-8-16
Plaintiff response
EXHIBIT 28 PAGE 11
No 1:16-cv-00206-PEC
Chief Judge Patricia E. Campb

Dear Taxpayer:

This is in reply to your correspondence received Nov. 30, 2015.

We have determined that the arguments you raised are frivolous and have no basis in law. Federal courts have consistently ruled against such arguments and imposed significant fines for taking such frivolous positions.

If you persist in sending frivolous correspondence, we will not continue to respond to it. Our lack of response to further correspondence does not in any way convey agreement or acceptance of the arguments advanced. If you desire to comply with the law concerning your tax liability, you are encouraged to seek advice from a reputable tax practitioner or attorney.

The claims presented in your correspondence do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

This letter advises you of the legal requirements for filing and paying federal individual income tax returns and informs you of the potential consequences of the position you have taken. Please observe that the Internal Revenue Code sections listed below expressly authorize IRS employees that act on behalf of the Secretary of the Treasury to: 1.) examine taxpayer books, papers, records, or other data which may be relevant or material; 2.) issue summonses in order to gain possession of records so that determinations can be made of the tax liability or for ascertaining the correctness of any return filed by that person; and 3.) collect any such liability.

There are some people who encourage others to violate our nation's tax laws by arguing that there is no legal requirement for them to file income tax returns or pay income taxes. These people base their arguments on legal statements taken out of context and on frivolous arguments that have been repeatedly rejected by federal courts. People who rely on this kind of information can ultimately pay more in taxes, interest and penalties than they would have paid simply by filing correct tax returns.

People who violate the tax laws also may be subject to federal criminal prosecution and imprisonment. Information about the IRS's

1483000192

Aug. 10, 2016 LTR 3175C 0

257-27-0076 000000 00

Input Op: 1483059232 00018736

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

criminal enforcement program is available on the internet at www.irs.gov. Once there, enter the IRS keyword: fraud.

The IRS is working with the United States Department of Justice and state taxing authorities to ensure that all taxpayers pay their lawful share of taxes and to seek criminal indictments or civil enforcement actions against people who promote or join in abusive and fraudulent tax schemes.

You can obtain IRS Publication 2105, Why do I Have to Pay Taxes?, from our internet website at www.irs.gov/pub/irs-pdf/p2105.pdf. We also refer you to a document entitled The Truth About Frivolous Tax Arguments. It is also on our website at www.irs.gov/pub/irs-utl/friv_tax.pdf. If you do not have internet access, you can obtain copies of these documents from your local IRS office.

General Information on Filing Requirements and Authority to Collect Tax

Title 26, United States Code

- Section 6001 Notice or regulations requiring records, statements, and special returns
- Section 6011 General requirement of return, statement, or list
- Section 6012 Persons required to make returns of income
- Section 6109 Identifying numbers
- Section 6151 Time and place for paying tax shown on returns
- Section 6301 Collection Authority
- Section 6321 Lien for taxes
- Section 6331 Levy and distraint
- Section 7602 Examination of books and witnesses

INTERNAL REVENUE CODE SECTION 6702 (FRIVOLOUS INCOME TAX RETURN) PROVIDES:

CIVIL PENALTY - If -

- (1) any individual files what purports to be a return of the tax imposed by subtitle A but which -
 - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
 - (B) contains information that on its face indicates that the self-assessment is substantially incorrect; and
- (2) the conduct referred to in paragraph (1) is due to -
 - (A) a position which is frivolous, or
 - (B) a desire (which appears on the purported return) to delay or impede the administration of Federal income tax laws, then such individuals shall pay a penalty

1483000192
Aug. 10, 2016 LTR 3175C 0
257-27-0076 000000 00
Input Op: 1483059232 00018737

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

of \$5,000.00

PENALTY IN ADDITION TO OTHER PENALTIES - The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law.

FOIA requests for Treasury Department records must meet the following criteria before Treasury can take action:

- Must be in writing and signed by the person making the request;
- Must state that the request is being made pursuant to the FOIA;
- Must reasonably describe the records being requested;
- Must state the category of the requester for fee purposes (i.e. commercial, media, educational, scientific institutions, all other);
- Must contain an agreement to pay all fees that might be incurred;
- Must prove that the requester is entitled to receive the records;
- Must state whether the requester wants a copy of the records or only wants to inspect the records.

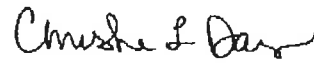
If you have any questions, please write to us at the address shown at the top of the first page of this letter. Or, you may call us toll free at 866-883-0235. Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. You may also wish to keep a copy of this letter for your records.

Your Telephone Number (____) _____ Hours _____

1483000192
Aug. 10, 2016 LTR 3175C 0
257-27-0076 000000 00
Input Op: 1483059232 00018738

GINA B LANGLEY
700 OAK ST
NEPTUNE BEACH FL 32266-3740

Sincerely yours,



Christine L. Davis
Program Manager RICS/IVO

Enclosure(s):
Copy of this letter
Publication 1
Publication 2105

McCOMB



www.irs.gov

